



2013-14

First Interim Report
For the Period Ending October 31, 2013

Business Services
December 10, 2013

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

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Financial Outlook (LAO)

The Legislative Analyst's Office (LAO) annual California's Fiscal Outlook report was released on November 20, 2013. The LAO reported continued improvement with the State of California's finances. The 2012-13 year ended with a \$234 million reserve balance. This is the first surplus balance the state has experienced since 2007-08. The LAO anticipates the state's 2013-14 General Fund revenues will be approximately \$2.2 billion more than projected expenses by year-end.

Current projections show the reserve growing to \$5.6 billion by the end of the 2014-15 budget year and to reach \$9.6 billion by 2017-18. The budget surpluses projected in the LAO report are dependent on several assumptions that must be realized during the forecast period. The forecast assumes continued economic growth. Any economic downturn during the next several years could bring a return to budget deficits. In addition, if the state decides to repay debt earlier than the established schedules, it will have a negative impact on projected reserve balances.

Figure 1

LAO Projections of General Fund Condition

General Fund and Education Protection Account Combined (In Millions)			
	2012-13	2013-14	2014-15
Prior-year fund balances	-\$1,637	\$852	\$3,061
Revenues and transfers	99,841	101,847	107,617
Expenditures	97,352	99,639	104,436
Ending fund balance	\$852	\$3,061	\$6,242
Encumbrances	618	618	618
Reserve	\$234	\$2,443	\$5,624



Taylor, M/ The 2014-15 Budget: *California's Fiscal Outlook*, (November 2013) from: <http://www.lao.ca.gov/reports/2013/bud/fiscal-outlook/fiscal-outlook-112013.pdf>

2013-14 revenues are forecast to increase by \$5.8 billion. During the same period, Proposition 98 spending for schools is expected to grow by \$3.1 billion and another \$300 million in expenditure growth is projected for other General Fund programs. Prop 98 spending is forecast to grow again in 2014-15 by \$3.3 billion and other general fund expenses are expected to increase by \$1.5 billion in the coming year.

The LAO's projection is based on current laws, including the Proposition 98 minimum guarantee to schools and community colleges, state statutes and federal law. As such, the projections take into account the expiration of the Proposition 30 taxes during the forecast period. The sales tax component of Prop 30 expires at the end of 2016 and the increase on personal income tax is only in effect through 2018.

Cost of living adjustments are also not included in the financial forecasts because laws adopted in 2009 eliminated automatic COLA adjustments and price increases for most state programs. The projection also

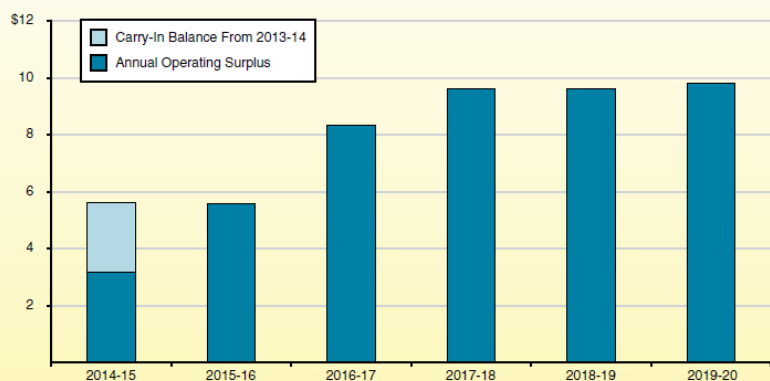
does not include any transfers into the budget stabilization account (BSA). Proposition 58, approved in 2004, requires the state to transfer three percent of its general fund revenues into the BSA. Transfers into this account have been suspended since 2008-09.

The Legislative Analyst's report cautions that planning for a future recession is advisable. Historically, average economic expansions last about five years. We have been in the current expansion period for over four years. Should a moderate recession occur, it is possible for revenues to fall 10% below forecasted levels. Maintaining a healthy reserve will protect the state in the event a recession does take place.

Figure 2

Operating Surpluses Projected Throughout Forecast Period

General Fund and Education Protection Account Combined (In Billions)



Taylor, M/ The 2013-14 Budget: *California's Fiscal Outlook*, (November 2012) from <http://www.lao.ca.gov/reports/2013/bud/fiscal-outlook/fiscal-outlook-112013.pdf>



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The first interim report reflects the current financial status of the district as of October 31, as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

FISCAL OVERVIEW

Student enrollment continues to decline. Excluding charter and non-public school students, the preliminary official enrollment count for October 2013 is reported at 20,933 for the fall CalPADS submission. This is a loss of 158 students from 2012-13 CALPADS numbers. While enrollment is lower than projected, it will not have a significant impact on current year revenue. Because attendance is below 2012-13 levels, Hemet will be able to base its funding on prior year average daily attendance (ADA).



The district adopted its 2013-14 budget in mid-June, prior to enactment of the state budget which contained a new funding formula for K-12 schools, the Local Control Funding Formula (LCFF). The Local Control Funding Formula (LCFF) is a weighted student funding methodology. LCFF replaces revenue limits, charter block grants and most state categorical programs. The Local Control Funding Formula (LCFF) is a weighted student funding methodology. The new formula provides a base rate per ADA which is adjusted for grade level. It also provides supplemental and concentration grants for student sub-groups as indicated in the chart below.

LCFF is designed to improve student outcomes. Local flexibility will allow each district or charter to meet its unique student needs. The simplicity of the new funding method will aid in transparency. Equity will be provided with the student-focused formula and program and budget plans will be aligned. It is estimated it will take eight years to fully implement the new funding model.

LCFF revenues for 2013-14 are based on the state providing 11.78% of the 'gap' between the amount a district or charter would receive if the LCFF was fully funded and the amount it received in 2012-13 under the revenue limit and categorical model.

The district began revising its adopted budget to the LCFF model prior to October 31 including moving approximately \$14.5 million in budgeted revenue from the Other State revenues category to the LCFF revenue category. Between July 1 and October 31, 2012, overall general fund federal revenues were increased by \$0.97 million. The budget increases were related to prior year unspent balances and transfers of Adult Education budgets from Fund 11—Adult Education Fund to the General Fund.

Expenses during the same period were increased by \$1.8 million with a majority of the increase budgeted in the salaries and benefits and other outgo. The increase in expense budgets between July and October 31 was related to budgeting of carry over balances, allocation of ending balance amounts in restricted programs and transferring Adult Education expense budgets to the General Fund from Fund 11.



The primary revenue budget revisions for the First Interim reporting period are the addition of \$4.7 million for the conversion from revenue limit to LCFF, \$4.2 million for a one-time Common Core State Standards (CCSS) grant and \$1.7 million for lease revenue related to the lease purchase of buses. There were other smaller increases and decreases to various budgets to align them with revised awards and apportionments.

First Interim expenditure budgets are increased by nearly \$3.0 million. \$2.0 million of the total increase is in the capital equipment category for bus purchases. Increases in books/supplies and services/operating expenses are related to the CCSS grant and the Prop 39 Energy Act funds total \$2.5 million. A decrease in employee benefits of over \$2 million is for adjustments to amounts budgeted for health and welfare costs. Additional increases to certificated and classified salaries for added positions amount to \$0.4 million.

Expense budgets, in most cases, have been revised to cover potential obligations based on current trends, encumbrances and vacant positions. In the case of some categorical programs in the restricted general fund, expense budgets equate to the full grant award though that amount may not be fully expended in the current year. Some grants or entitlements, such as Title I and EIA, require the grantee to budget and make available the full award amount, even though the funds may not be fully expended in the current year. Expenditure trends, as well as position vacancies, will be re-assessed in the Second Interim report and budgets will be revised as necessary.



The changes to both revenue and expenditure budgets at First Interim add \$8.35 million to the combined general fund ending balance. At this time, the ending balance is projected to be \$36.7 million which is sufficient for the district to meet its board authorized 5% reserve level for 2013-14.

Multi-year projections in this report address the impact of the phase in of the LCFF funding model on the district's general fund ending balance. The multi-year projections, absent any major changes to expenses, show the district's ending balance growing in each of the three years of the projection. The district has used assumptions for LCFF gap funding and cost-of-living adjustments (COLA) to state revenues recommended by School Services of California, the Riverside County Office of Education and the state Department of Finance.

FIRST INTERIM SUMMARY

Changes from the October 31 board approved operating budget:

- LCFF revenues increase by \$4.72 million
- Federal, state and local revenue increase \$4.88 million
- Transfers In/Other Sources increase by \$1.68 million
- Expenditures increase by \$3.00 million
- Transfers Out/Other Uses increase by \$0.07 million
- No change to Contributions from the Unrestricted General Fund to restricted resources
- The Combined General Fund ending balance is projected to increase by \$ 8.35 million

Combined General Fund	Millions
Revenue Limit	\$ 4.72
Federal, State, and Local Revenue	4.88
Sources/Transfers In	1.68
Change in Revenue	\$ 11.28
Change in Expenditures/Uses	\$ 2.93
Change in Fund Balance (Revenue minus Expenses)	\$ 8.35

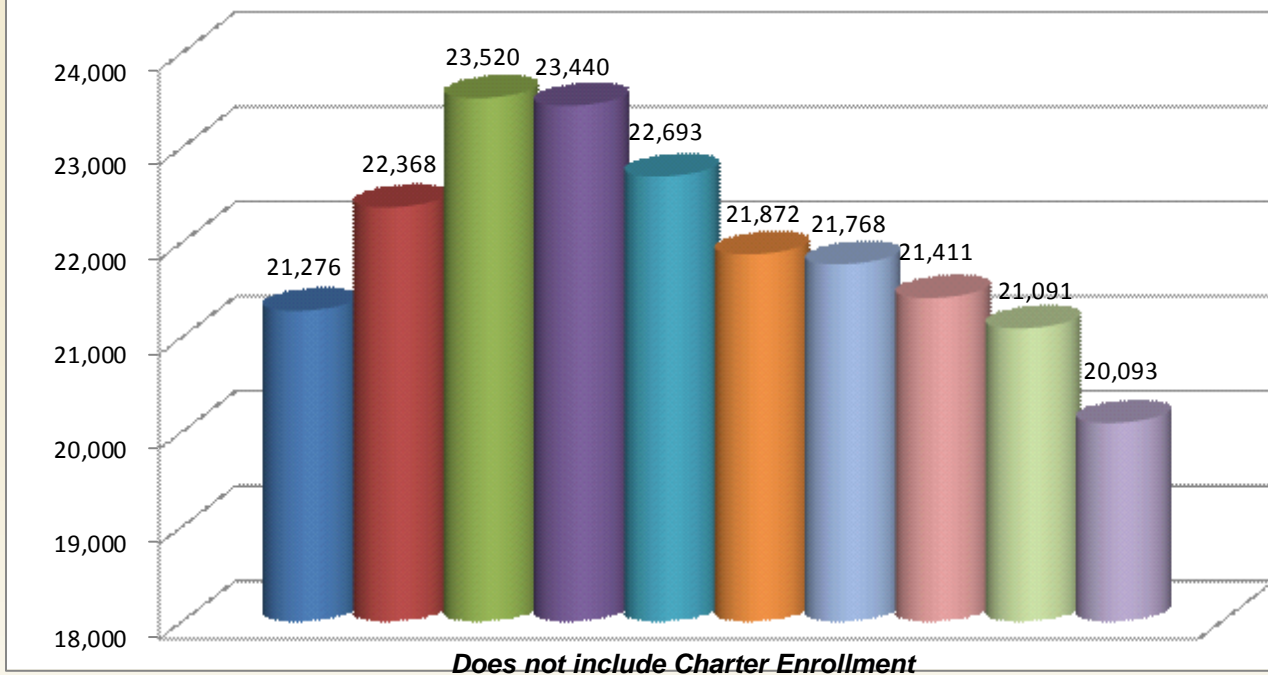


ENROLLMENT AND ADA

Hemet Unified's preliminary CALPADS student enrollment for October 2013 is reported at 20,093. This is a loss of 158 students from the prior year and the seventh straight year of decline. This is the seventh consecutive year of enrollment decline. The district has seen enrollment shrink by 2,587 students or just under 11 percent since 2006-07 when the district reported its highest level of enrollment.

Continued attention to student attendance through incentive programs and Saturday School has helped to increase the rate of attendance district-wide. The ADA percent for 2012-13 was approximately 93.8%, a slight decline from the rate of attendance reported in recent years. The lower rate can be attributed in part to a continued decline in enrollment after the official October enrollment numbers were reported. Excluding charter school and county ADA, the district's 2013-14 P-2 ADA is currently projected at 19,731. For funding purposes, 2012-13 P-2 ADA is used to calculate the district's Local Control Funding Formula (LCFF) dollars for 2013-14. The prior year ADA that is used for 2013-14 LCFF is 19,941. The district's prior year P-2 ADA is adjusted for current year funding purposes by students transferring in and out of charter schools and some special education related attendance that is reported on an annual basis.

Enrollment October 2004 - October 2013



* Beginning in 2006-07 CDE included NPS enrollment in their totals, NPS enrollment is not included in this chart

** Enrollment for 2012-13 is from the a preliminary CalPADS enrollment report

CBEDS data from CDE Data Quest—<http://dq.cde.ca.gov/dataquest>



General Fund

FIRST INTERIM BUDGET REVISIONS

UNRESTRICTED GENERAL FUND

Revenues

Local Control Funding Formula (LCFF)

Hemet Unified's 2013-14 adopted budget was calculated using the former Revenue Limit and state categorical grant model. The district's original 2013-14 adopted budget estimated \$122.8 million in unrestricted general fund revenue that included \$106.2 million of revenue limit dollars and \$13.5 million in other state revenue. With the conversion to the LCFF model, budget adjustments prior to October 31st increased the unrestricted general fund budget to a total of \$127.9 million with \$121.0 million in the LCFF (formerly Revenue Limit) category and \$3.6 million in state revenue.

First Interim budget revisions are made based on new calculations for the LCFF. A calculation worksheet provided by Fiscal Crisis and Management Assistant (FCMAT) in conjunction with the California Department of Education (CDE) was used to project Hemet Unified's LCFF apportionment for 2013-14. The LCFF model provides districts with a per ADA base rate of funding with grade level adjustments. It adds in additional adjustments for class size reduction for grades K-3 and career technical education for grades 9-12. In addition, schools will receive supplemental funding of 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 50% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD's unduplicated count for the LCFF subgroups makes up approximately 82.60% of its entire student population, therefore it will receive concentration funding for 27.60% of its students.

Local Control Funding Formula—Full Implementation

The CSR and CTE adjustments listed on the table below would apply to Hemet USD. The add-ons are unrestricted.

FACTORS	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,952	\$7,056	\$7,266	\$8,419
Adjustment %	10.4% CSR			2.6% CTE
Adjustment Amount	\$723			\$219
Adjusted Base per ADA	\$7,675	\$7,056	\$7,266	\$8,638

Supplemental and concentration grants are calculated based on the percentage of total enrollment accounted for by unduplicated counts of English learners, free and reduced-price meal (FRPM) program eligible students, and foster youth.

FACTORS	K-3	4-6	7-8	9-12
Adjusted Base per ADA	\$7,675	\$7,056	\$7,266	\$8,638
20% Supplemental grant	\$1,535	\$1,411	\$1,453	\$1,728
50% Concentration Grant	\$3,838	\$3,528	\$3,633	\$4,319



Preliminary LCFF calculations show that Hemet USD will earn approximately \$132.7 million under the LCFF model. Like the revenue limit, the LCFF funding comes from three sources, local property taxes, Proposition 30 revenues and state aid. Local taxes are estimated to make up \$19.5 million, Prop 30 revenues will total \$19.6 million and the remaining \$93.6 million will come as state aid. A total of \$6.5 million in LCFF funds will be transferred out to special education accounts in the restricted general fund and to deferred maintenance in Fund 14. In addition, another \$0.5 million will be transferred to Charter schools as in-lieu property taxes. This will leave \$125.7 million of LCFF in the unrestricted general fund.

The state has announced that certified LCFF revenue amounts will not be released until July 2014. Therefore, projections used for the LCFF calculation at First Interim are preliminary estimates and may vary from final amounts calculated by the state later in the year. For now, LCFF projections will add \$4.7 million to amounts that were budgeted in the Revenue Limit/LCFF revenue category on October 31.

Federal, Other State and Local Revenues

There is no change projected for unrestricted federal revenues at this time. Federal revenues are currently estimated at \$504,601 and are related to Medicare Administrative Activities (MAA) reimbursements. Other state revenues show a decrease of \$270,182 for revisions to the Mandate Block Grant revenue estimates. The new revised budget amount for other state revenues is \$3.3 million. The budget for local revenue is reduced by \$145,919 to \$2.7 million. Reductions are being made to projections for miscellaneous revenue receipts.

Expenditures

Budgeted expenditures in the unrestricted general fund as of October 31 totaled \$116.0 million, an increase of \$1.4 million from the original budget adopted in June. This initial increase was for prior year carry over balances for site lottery and MAA allocations. For the First Interim budget revisions, staff is proposing to decrease expenditures by \$1.85 million. Revisions are proposed in all expenditure areas with the largest adjustment in the employee benefits category. The adopted budget included an extra \$2.5 million for the projected cost of implementing the Affordable Care Act. As a result of some delays in implementing the program by the federal government and lower than originally projected costs, a majority of the extra funds originally budgeted are not needed at this time.

Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a Beginning Balance	\$ 29,739,081	\$ 30,974,892	\$ -	\$ 30,974,892
b Revenues/Sources/Contributions	\$ 108,664,086	\$ 111,850,968	\$ 4,101,687	\$ 115,952,655
c Expenses/Uses	\$ 114,634,146	\$ 116,071,338	\$ (1,845,394)	\$ 114,225,944
d (b-c) Excess/(Deficit)	\$ (5,970,060)	\$ (4,220,370)	\$ 5,947,081	\$ 1,726,711
e (a+d) Ending Balance	\$ 23,769,021	\$ 26,754,522	\$ 5,947,081	\$ 32,701,603
Assignments/Commitments	\$ 23,769,021	\$ 26,754,522	\$ 5,947,081	\$ 32,701,603
Unassigned Balance	\$ -	\$ -	\$ -	\$ -

Sources/Uses/Contributions



An increase of \$207,134 to contributions to restricted resources is included in the First Interim report. The increase is for a contribution to the redevelopment account for debt payments that were not included in the district's 2013-14 adopted budget. No changes are currently proposed to budget amounts in the Other Financing Sources/Uses expenditure category.

Unrestricted Ending Balance

First Interim budgeted revenues exceed budgeted expenditures in the unrestricted general fund by \$1.7 million. The unrestricted general fund ending balance is projected to be \$32.7 million at year-end. The ending fund balance is made up of \$9.4 million for economic uncertainties, \$301,360 for stores and revolving cash, and \$3.78 million for various carry over accounts. The \$7.0 million in fund balance reserves are set aside for multi-year planning purposes.

\$12.0 million is also set aside as a LCFF Gap Reserve. The statutes enacting the LCFF do not guarantee any increase in the 'gap' funding each year to phase in full implementation and funding of the LCFF model. As a result, School Services has recommended districts set aside an amount in their ending balance equivalent to the following year's projected LCFF gap funds. For Hemet Unified, 2014-15 gap funds are currently projected at \$12.0 million.

RESTRICTED GENERAL FUND

Revenue

The October 31st budget for restricted revenues totaled \$48.4 million and was \$4.1 million less than the revenue budgeted in the district's original 2013-14 budget. Changes from the adopted budget to the October 31st budget were related to conversion to the LCFF funding model from the revenue limit/categorical model. Economic Impact Aid (EIA) and Home-To-School Transportation revenues now fall under the LCFF umbrella. Amounts originally budgeted for these programs were transferred to the unrestricted general fund and are now reported in the LCFF revenue category. Schools will no longer receive apportionments specific to these programs effective July 1, 2014.

The budget for restricted revenues in the First Interim report is being increased by \$5.3 million to a total of \$53.7 million. \$0.5 million in new federal revenue is projected for award increases in Title I, Special Education local assistance grants, and other programs. Adding to the restricted general fund revenues are \$4.2 million in state revenue for a one-time grant to implement the Common Core State Standards (CCSS). Another \$308,652 is added to state revenues for the Prop 39 Energy Act planning funds and \$107,721 for prior restricted lottery adjustments and TUPE carry over. Budgets for local revenues are proposed to increase by \$141,077 for miscellaneous transportation receipts.



Expenditures

Restricted general fund expenditure budgets show an increase of approximately \$4.84 million for the First Interim. Budget revisions include increases in all categories. \$2.1 million in additional expenditures are budgeted for phase one of the CCSS implementation in 2013-14. Hemet's \$4.2 million CCSS must be fully expended by June 2015. A two-year spending plan for the CCSS award was approved by the Governing Board on November 19, 2013. \$1.8 million is added to the budget in the capital equipment category for bus purchases. The remaining \$0.94 million is made up adjustments to expenditures in a variety of programs including special education, Title I, and Prop 39 Energy Act.



Other Sources/Uses/Contributions

\$1.68 million has been added to the budget in the Other Sources category for lease revenues related to the purchase of new buses for transportation. The lease costs are covered by contract agreements with other districts. A transfer out to other funds totaling \$68,531 has been eliminated. The transfer was to cover the shortfall in federal subsidies for the district's 2010 Quality School Construction Bonds which has subsequently been determined will be covered by local property tax assessments.

Finally, an increase to contributions from the Unrestricted General Fund in the amount of \$207,134 is proposed. The increase is to support a debt payment in the redevelopment account that was not included in the original 2013-14 budget.

Restricted Ending Balance

The beginning fund balance in the restricted general fund is \$5.0 million. Expenses are expected to exceed revenues by \$968,737. The restricted ending balance is estimated to be \$4.0 million with the 2013-14 First Interim budget revisions. With conversion to the LCFF model and no direct revenues received for EIA in 2013-14, the district will be depleting the \$2.0 million balance in its EIA accounts that was carried over from prior years.

Currently, the ending fund balance in the restricted general fund is made up of projected amounts in the programs listed below:

Restricted Lottery	\$ 300,874
EIA	\$ -0-
Special Education—Low Incidence Equipment	\$ 157,265
Special Education—Mental Health Services	\$ 1,449,836
CCSS	\$ 2,113,000
Ed Tech Voucher—District	\$ 1,930
Total	<u>\$ 4,022,905</u>

Summary of Restricted General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a Beginning Balance	\$ 4,978,054	\$ 4,991,642	\$ -	\$ 4,991,642
b Revenues/Sources/ Contributions	\$ 67,084,917	\$ 64,867,270	\$ 7,182,815	\$ 72,050,085
c Expenses/Uses	\$ 67,903,450	\$ 68,247,007	\$ 4,771,815	\$ 73,018,822
d (b-c) Excess/(Deficit)	\$ (818,533)	\$ (3,379,737)	\$ -	\$ (968,737)
e (a+d) Ending Balance	\$ 4,159,521	\$ 1,611,905	\$ -	\$ 4,022,905
Legally Restricted/ Assignments	\$ 4,159,521	\$ 1,611,905	\$ -	\$ 4,022,905
Unassigned Balance	\$ -	\$ -	\$ -	\$ -



COMBINED GENERAL FUND ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget originally anticipated a beginning fund balance for the Combined General Fund of \$34.7 million for the 2013-14 fiscal year. Expenditures were expected to exceed revenues by \$6.8 million and the ending combined general fund balance was estimated at \$27.9 million. These balances were based on projections formulated before the close of the 2012-13 fiscal year and prior to the state's enacted budget approved in late June 2013. The First Interim report shows that after all 2012-13 transactions had been accounted for, the General Fund beginning balance increased from the adopted budget estimates to \$35.97 million.

After making budget adjustments for conversion to the LCFF model, CCSS and Prop 39 Energy grants, and new bus purchases, the projected ending balance for the Combined General Fund is now estimated at \$36.7 million, of which \$9.4 million is set aside as a 5% reserve for economic uncertainties. In October 2013, the Hemet USD Governing Board approved Resolution 2227 which re-authorized maintaining the district's minimum reserve at 5%. The 5% reserve was originally established by the board in April 2011.

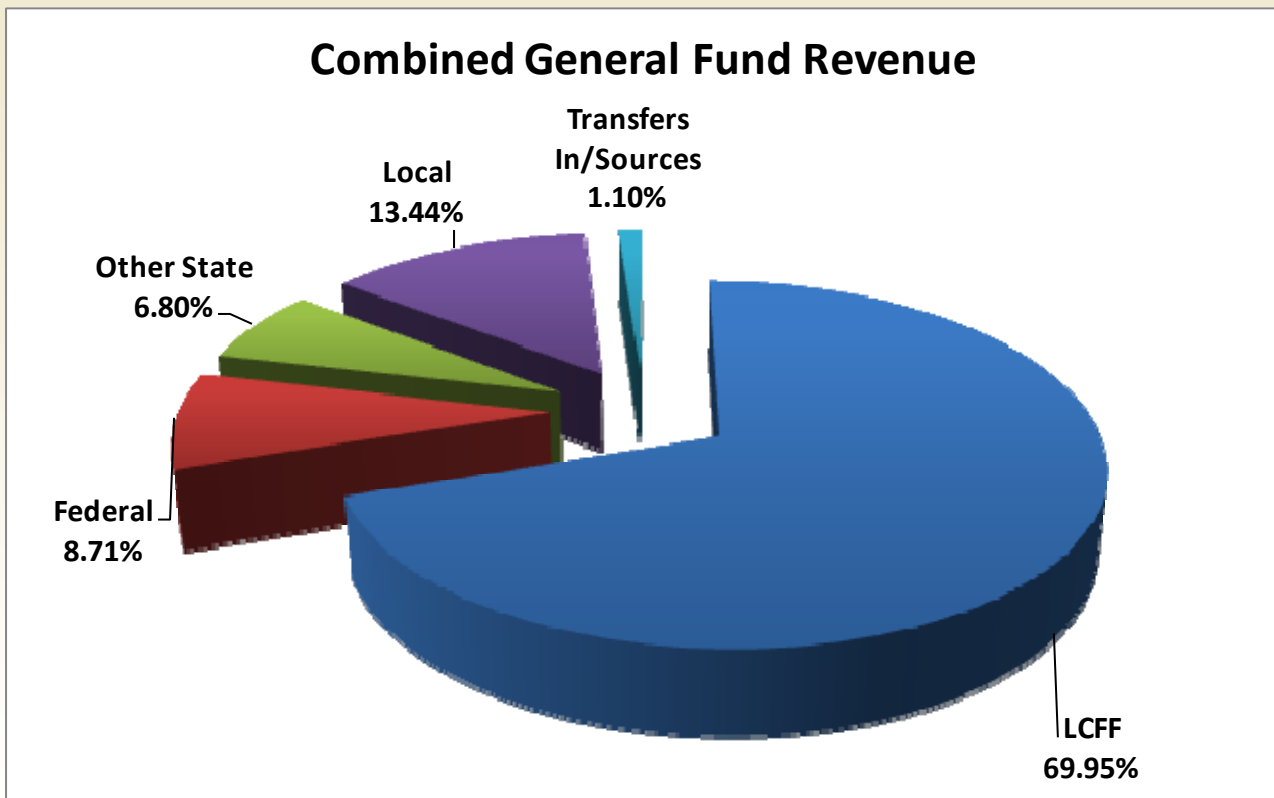
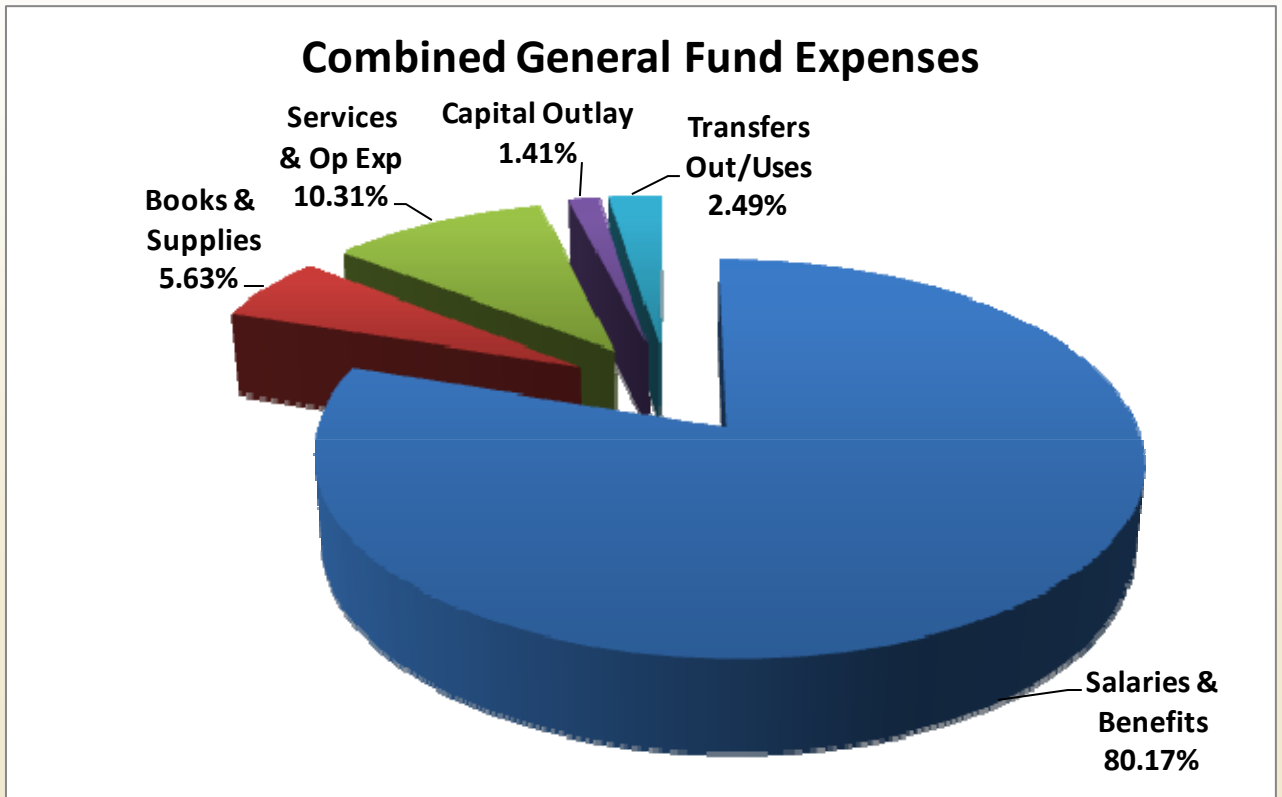
Assignments and legally restricted balances make up the remaining \$27.32 million of the ending fund balance. Included in assigned (reserved) amounts is \$12.00 million set aside for the estimated 2013-14 LCFF gap funding. Continued increases in the gap funding to fully implement the LCFF are not statutory requirements. As a result, School Services of California has recommended districts set aside the next year's projected gap funding as a reserve in the event the state does not fund the gap. An additional \$7.0 million is set aside for expenses that may occur as the district implements new programs in conjunction with LCFF. Those new expenses will be detailed in the Local Control Accountability Plan that will be presented with the 2014-15 budget.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain its board authorized 5% reserve for economic uncertainty for 2013-14.

Components of Ending Balance Combined General Fund First Interim 2013-14		
	Adopted Budget	First Interim Projected Budget
Beginning Fund Balance	\$ 34,717,135	\$ 35,966,535
Net Increase/(Decrease)	(6,788,593)	757,974
Ending Fund Balance	\$ 27,928,542	\$ 36,724,509
Reserves/Designations		
5% Reserve for Economic Uncertainty	\$ 9,150,000	\$ 9,400,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	255,594	276,360
Legally and/or Restricted Carry Over	4,159,521	4,022,906
Unrestricted Carry Over Balances	3,194,979	4,010,064
Deficit Factor Adjustment	4,210,000	
MYP Deficit Spending	6,933,448	
MYP Planning	-	6,990,179
LCFF Gap Reserve	-	12,000,000
Total Reserves/Designations	\$ 27,928,542	\$ 36,724,509
Available for Board Designation	\$ -	\$ -



Charts



Charter School Fund (09)

Hemet Unified operates two district-sponsored charter schools. Western Center Academy (WCA) is a middle school with a focus on math, science and technology. The school is located at the Western Science Center adjacent to Diamond Valley Lake. College Prep High School is an alternative high school that offers curriculum acceleration through a technology assisted hands-on learning model and is in its first year of operation in 2013-14. The Hemet Academy of Applied Academics and Technology (HAAAT), another charter high school sponsored by Hemet USD closed its doors effective June 30, 2013. All financial assets belonging to HAAAT were transferred to CPHS after completion of a final audit.

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter schools comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. Both charter schools receive funding for special education from the Riverside County SELPA and lottery revenue based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT

Combined enrollment at the two charter schools preliminarily reported for the fall CALPADS certification is 576. There are 194 students reported as enrolled at CPHS and 382 at WCA. ADA for funding purposes at CPHS is projected to be 188. WCA's ADA is projected at 370.54.

REVENUE

Total revenue for both charter schools in 2013-14 is projected to be \$4.37 million. The Local Control Funding Formula also applies to charter schools. At this time, an increase of \$93,621 is made to combined charter school revenue budgets for adjustments related to LCFF. WCA's budget is also increased by \$122,294 Common Core State Standards (CCSS) and Prop 39 Energy grants. Because CPHS is in the first year of operation, it is not eligible for CCSS funds. WCA receives its own Prop 39 grant because it leases non-district owned facilities.

Summary of Charter School Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a Beginning Balance	\$ 1,201,808	\$ 1,272,161	\$ -	\$ 1,272,161
b Revenues/Sources/Contributions	\$ 4,157,015	\$ 4,157,015	\$ 215,915	\$ 4,372,930
c Expenses/Uses	\$ 4,096,523	\$ 4,178,783	\$ 74,079	\$ 4,252,862
d (b-c) Excess/(Deficit)	\$ 60,492	\$ (21,768)	\$ 141,836	\$ 120,068
e (a+d) Ending Balance	\$ 1,262,300	\$ 1,250,393	\$ 141,836	\$ 1,392,229
Legally Restricted/Assignments/Committed	\$ 1,262,300	\$ 1,250,393	\$ 141,836	\$ 1,392,229
Unassigned Balance	\$ -	\$ -	\$ -	\$ -



EXPENDITURES

Total expenditures for Hemet Unified's charter schools at First Interim are projected to be \$4.25 million, an increase of \$74,079 from October 31 budget amounts. Budget increases are associated with WCA's revenue increase for CCSS and the LCFF adjustments for both schools.

SOURCES/USES/CONTRIBUTIONS

\$377,236 is currently budgeted as transfers out to other funds and is related to transfers from both schools to the district's general fund for special education costs.

There is a projected \$500 budgeted as a transfer in to the Charter School fund for a Governing Board award received by staff at the Western Center Academy.

Memorandums of Understanding with the two charter schools were approved by the Governing Board earlier this year. The MOU's state the Restricted General Fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the Restricted General Fund. Also in the MOU's are fees and rates charged to the charters for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$1,236,749. After closing the books for the 2012-13 fiscal year, the beginning balance was revised to \$1,272,161. \$152,153 of the beginning balance is related to the remaining cash assets for HAAAT. These funds were transferred to CPHS and are recorded as a beginning balance for the new school.

The ending balance in the Charter School Fund for the year-ending June 30, 2014 is projected to be \$1,392,229. College Prep's portion of the ending balance is expected to be \$100,448 and WCA's ending balance is expected to be \$1,291,781.

Because charter schools are subject to the same levels of deferrals from the state as the general fund, only a portion of the projected ending balance is comprised of cash on hand. The balance is made up of anticipated revenues to be received after the close of the fiscal year. Charters are advised to keep a sufficient balance in their accounts in order to maintain a positive cash flow throughout the year.

MULTI-YEAR PROJECTIONS AND CASH FLOW

Multi-year projections, cash flows and more detailed information is available in separate first interim reports for each school. It is anticipated CPHS will need periodic temporary cash loans from the general fund to cover cash shortfalls through the end of the fiscal year. WCA is expected to have sufficient cash to cover all obligations during the 2013-14 year.

Multi-year projections show CPHS will show deficit spending in the current and next fiscal year. However, it will be able to maintain a small, but positive balance for both years. The projection shows that CPHS will begin to recover from its deficit spending in the third year of the projection as LCFF moves toward full implementation.

Western Center's multi-year projection includes expansion into grades 9 and 10 in 2014-15 and grade 11 in 2015-16. Revenues are increased to correspond with the increased enrollment and ADA. Expenses are also increased to account for additional staffing and supplies to serve the added students.



Other District Funds

The following budget changes are being made to other district funds in the First Interim report:

- ◇ Fund 11 Adult Education Fund was closed effective June 30, 2013 as a result of LCFF implementation. Adult Education related revenues and expenses are now reported in Fund 03—Unrestricted General Fund.
- ◇ Fund 21 Building Fund adds \$1,000 to local revenue for miscellaneous receipts. Expenses are increased by \$189,334 resulting in a net reduction to the projected ending balance of \$188,334.
- ◇ Fund 25 Capital Facilities Fund expenses are decreased by \$2,700 and the ending balance is increased by an equivalent amount.
- ◇ Fund 40 Special Reserve for Capital Outlay projects has expenses and transfers in reduced by \$68,531 both are related to a shortfall in federal subsidies of the district's 2010 QSCB. The shortfall will be covered by tax assessments and reported in Fund 51.
- ◇ Fund 67 Self Insurance Fund—\$5,197,524 of the ending balance is in the Worker's Comp account, the remaining \$155,634 is for the Post Employment benefits account.

The table below is a summary of the First Interim budgets for all other district funds, excluding Fund 09-Charter School Fund. Fund 09 was reported in the previous section of this report.

	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 20 Special Reserve for Other Post Employment Benefits
Revenue/Sources	\$ -	\$ 1,534,628	\$ 11,358,886	\$ 713,000	
Expenses/Uses	\$ -	\$ 1,541,687	\$ 11,633,161	\$ 1,654,161	\$ -
Change in Fund Balance	\$ -	\$ (7,059)	\$ (274,275)	\$ (941,161)	\$ -
Beginning Fund Balance	\$ -	\$ 28,800	\$ 5,210,084	\$ 1,822,734	\$ 1,500,000
Ending Fund Balance	\$ -	\$ 21,741	\$ 4,935,809	\$ 881,573	\$ 1,500,000

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 36,000	\$ 260,005	\$ -	\$ 1,275,349	\$ 2,979,539
Expenses/Uses	\$ 10,932,837	\$ 136,746	\$ -	\$ 1,275,219	\$ 2,362,164
Change in Fund Balance	\$ (10,896,837)	\$ 123,259	\$ -	\$ 130	\$ 617,375
Beginning Fund Balance	\$ 27,323,891	\$ 3,354,466	\$ -	\$ 33,427	\$ 4,735,803
Ending Fund Balance	\$ 16,427,054	\$ 3,477,725	\$ -	\$ 33,557	\$ 5,353,178



Beginning Fund Balances

The table below is a summary of the actual beginning fund balances for 2013-14 for all funds after the close of the 2012-13 fiscal year. The actual ending balances for the prior year are not known until late August after all prior year transactions are accounted for. The table compares the estimated beginning fund balances used in the district's adopted budget approved in June 2013 with the actual balances after the close of the fiscal year.

2013-14 Beginning Fund Balances All Funds			
	2013-14 Adopted Budget	2012-13 Year-End Changes	2013-14 Actual
Fund 03 - Unrestricted General Fund	\$ 29,739,081	\$ 1,235,811	\$ 30,974,892
Fund 06 - Restricted General Fund	4,978,054	13,588	4,991,642
Fund 09 - Charter Schools	1,201,808	70,353	1,272,161
Fund 11 - Adult Education	778,819	-	719,303
Fund 12 - Child Development	80,698	(51,898)	28,800
Fund 13 - Child Nutrition	4,728,944	481,140	5,210,084
Fund 14 - Deferred Maintenance	1,811,161	11,573	1,822,734
Fund 17 - Reserve Other than Capital Outlay	1,500,000	(1,500,000)	-
Fund 20 - Reserve for OPEB	-	1,500,000	1,500,000
Fund 21 - Building Fund	28,596,304	(1,272,413)	27,323,891
Fund 25 - Capital Facilities	3,222,146	132,320	3,354,466
Fund 35 - County School Facilities	-	-	-
Fund 40 - Reserve for Capital Outlay	33,281	146	33,427
Fund 67 - Self Insurance Fund	4,394,798	341,005	4,735,803
Total	\$ 81,065,094	\$ 961,625	\$ 81,967,203



Financial Outlook

Cash Flow

Hemet Unified's General Fund cash position is dependent on the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 2013-14 budget removed many of the prior year deferrals. Passage of Proposition 30 in November 2012 also helps to even out cash balances with quarterly payments to districts. However a few are still in place and impact cash balances near the end of the year. Currently about 17% of Hemet Unified's LCFF is not expected to be paid until July 2014. This is down from two years ago when payment deferred to the following fiscal year amounted to nearly 35% of total revenue limit funding.

Still recovering from state deferrals, Hemet Unified issued a temporary Tax Revenue Anticipation Note (TRANs) of \$4.47 million in July 2013 as it waited for prior year revenue deferrals to be paid. This TRAN is expected to be repaid in late January. A mid-year TRAN in the amount of \$18.64 million issued in February 2013 was repaid in two installments in July and August of this year. The on time cash payments from the state along with the district's growing fund balance will allow it to avoid issuing a mid-year TRAN in the current year.

Based on cash flow projections, months with the lowest cash balances are expected to be May and June when cash is expected to fall to about \$2.5 million. Should cash fall farther than anticipated, a temporary loan from Fund 67 will be made to cover cash shortfalls until deferred revenues are received early in 2014-15.

Other funds in the district are expected to experience cash shortfalls during 2013-14. As of October 31, 2013 a total of \$700,100 in loans had been made from the general fund to various other district funds. All loans had been repaid by October 31. Fund 12 Child Development requires loans periodically during the year because it is funded primarily through reimbursable grants from state and federal sources. As a result, cash loans need to be provided to support expenditures as they occur until reimbursement payments are received.

The account for College Prep High School in the Charter School Fund 09 also will require periodic loans during the year due to its small projected reserve.

Cash projections for 2014-15 are also included in this report. The cash situation for Hemet in the next fiscal year appears to remain stable and temporary loans to the general fund in the form of a TRAN or from other funds, does not appear to be necessary.

Based on information currently available for revenue limit deferrals and EPA fund distributions, the projected cash balance as of June 30, 2014 is \$2.8 million. At the end of the 2014-15 fiscal year, the district's cash balance is expected to reach approximately \$5.7 million.



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Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projections for the 2013-14 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT) and developed in conjunction with the California Department of Education was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The worksheet increases the LCFF base rates by COLA in each year. It also assumes that LCFF gap funding will equate to 16.49% of the difference between the amount owed if the LCFF was fully funded and the amount received in the prior year. Preliminary CalPADS data shows the district has approximately 82.60% of its students eligible for free and reduced meals, designated as English Learners or identified as foster youth. This is the percentage that was used to calculate the LCFF supplemental and concentration grants in all three years. Enrollment and ADA for revenue projection purposes is assumed to decline in each of the next two years due to opening Western Center Academy to enrollment for high school students. Revenue is assumed to be funded on prior ADA in all years of the projection because of the expected enrollment decline

Combined General Fund revenues and other sources for 2014-15 are projected to be \$4.0 million more than revenue budgeted for the current fiscal year, primarily due to movement toward fully funding LCFF. Revenues increase again in 2015-16 by \$11.7 million. The majority of the increase is again related to gap funding for LCFF.

In 2014-15 LCFF is projected to increase almost \$11.4 million over 2013-14 levels. Federal and other state revenues are projected to be \$1.8 million less in 2014-15 related to the fall-off one-time CCSS revenues received in 2013-14 off-set by projected increases in the Prop 39 Energy grant dollars. Revenues in the local category are expected to fall slightly by \$165,158 for a variety of one-time funds received in the current year that are not anticipated to continue.

In 2015-16, LCFF revenues increase by \$11.67 million. Minor changes to federal, state, and local revenues are made in this third year of the projection to account for the fall off of carry over or other one-time funds.

A decrease of \$1.6 million in the Transfers In/Other Sources category is projected for 2014-15. The decrease is related to the one-time lease revenues for bus purchases recorded in 2013-14. A slight increase in Transfers In/Other Sources in 2015-16 is related to special education transfers from charter schools which is expected to grow in line with charter enrollment growth.

Multi-Year Projection Assumptions			
	2013-14	2014-15	2015-16
LCFF Gap Funding	11.780%	16.490%	18.690%
COLA (applied to LCFF base)	1.570%	1.870%	1.990%
Enrollment	20,940.00	20,830.00	20,720.00
ADA (includes County)	19,795.71	19,693.71	19,591.71
ADA %	95.00%	95.00%	95.00%
Funded ADA	19,885.65	19,722.71	19,620.71
Unduplicated Count %	82.58%	82.58%	82.58%
School Year (Days)	180	180	180
Salary Increase	0.00%	0.00%	0.00%
Step & Column	1.60%	1.60%	1.60%
H&W Increase	0.00%	0.00%	0.00%

EXPENDITURES



Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. No other cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either 2014-15 or 2015-16. In addition, the cap on employee health benefits is not assumed to change in any of the three years of the projection.

Budgeted expenditures are projected to increase slightly by approximately \$957,00 in the Combined General Fund in 2014-15. Increases for step and column and 15 certificated positions added to reduce class sizes are off-set by a \$2.4 million reduction in capital outlay related to the current year one-time purchase of buses and other equipment. In 2014-15 the projection shows expenses currently charged in the restricted general fund's EIA account being transferred to the unrestricted general fund. EIA is discontinued as a restricted program with implementation of LCFF and all remaining EIA funds must be spent by June 2015. The district anticipates it will fully expend its EIA balance by June 2014.

Expenses are increased by \$5.0 million in the multi-year projection in 2015-16 over amounts in 2014-15. The increase is related to step and column costs as well as 15 additional certificated positions to help to continue to reduce class sizes. Additionally, 2015-16 is the year when the district's is required to return to the 3% minimum contribution to routine restricted maintenance. This requirement has been suspended since 2007-08. The district has been contributing less than 2% under the suspension period. The increased contribution will add approximately \$1.2 million to the restricted maintenance account. The multi-year projection includes increases for staff, supplies and repairs that corresponds with the increased contribution.

ENDING BALANCE

The combined general fund ending balance is projected to grow from an estimated \$36.7 million at the end of 2013-14 to \$51.0 million at the end of 2015-16. The 5 % reserve will grow to approximately \$9.65 million by the end of the projection period. In each year, an amount equivalent to the subsequent year's LCFF gap funds are reserved in the event of an economic downturn that prevents the state from funding the gap at levels currently projected. In addition, reserves are set aside as plans are put in place to utilize the added LCFF revenues that the district expects to receive.

As the district opens up budget discussions for the 2014-15 fiscal year, the multi-year assumptions presented in this report will be re-evaluated. If the outcome of negotiations is available by late January, the multi-year projections will be revised for the Second Interim report to include the impact of those agreements, as well as updated 2014-15 information provided in the Governor's January budget.

ENROLLMENT AND ADA

With the exception of a decline related to expansion of the Western Center Academy to include high school, enrollment and ADA are projected to be flat for the three-year period of the multi-year projections. Because of the anticipated decline in enrollment and the ability to use the greater of prior or current year ADA, funded ADA will drop in 2014-15 and 2015-16.

OTHER RISK FACTORS

Other items that may create some risk in the multi-year projections which are not taken into consideration at this time include continued implementation of the federal Healthcare Reform Act and no statutory requirement to fund the LCFF gap each year. Should an economic downturn occur, the gap funding for LCFF could be in jeopardy.

CERTIFICATION

Based on the assumptions presented in this report, the district expects to meet its financial obligations in the current year and next two years. The district will self-certify a positive status in the 2013-14 First Interim Report.

The district will begin developing plans to effectively and appropriately use the increased revenues that are anticipated through implementation of LCFF to meet goals for student achievement.



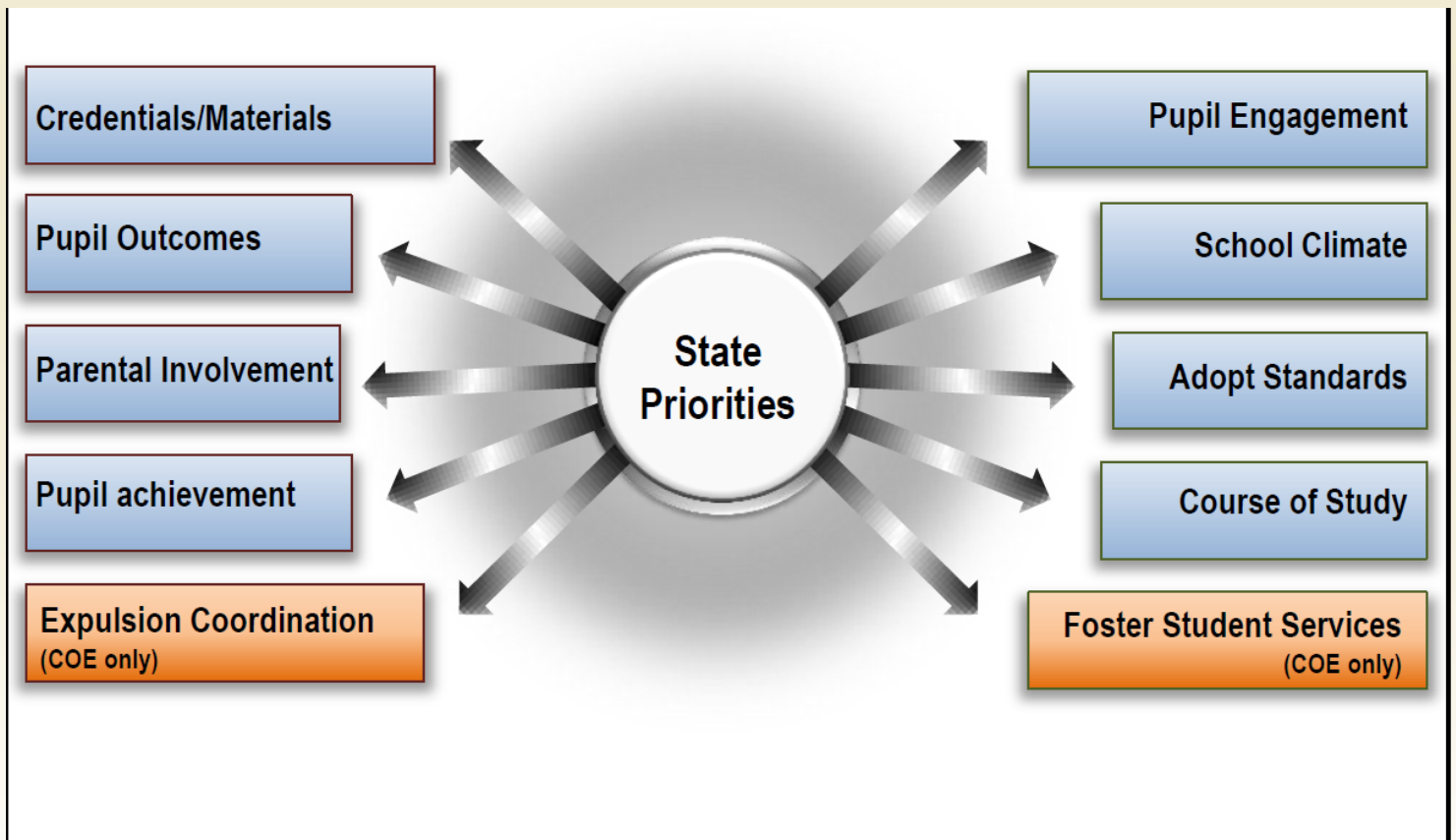
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

As part of the Education Code that authorized the Local Control Funding Formula, Local Control Accountability Plans will be required from school districts. The LCAP is a three-year plan that includes goals for all pupils and subgroups to be achieved for eight priorities identified by the state and for any local priorities. The LCAP must align with the district's annual budget.

Hemet Unified staff have begun the process of developing the LCAP which is expected will be presented to the Governing Board later in June 2014. Districts are required to consult with and obtain input from with teachers, principals, administrators, other school personnel, parents and pupils in developing their LCAP.

The plan is to include a description of annual goals based on the eight state priorities for all students and sub-groups. Subgroups have been defined to any group of 30 or more students with valid test scores. A list and description of expenditures that are used to implement specific actions for each year must be included in the plan. In addition, the plan is to include a list and description of expenditures that serve the 'unduplicated' students.

The state has announced it will release a template for districts to use to develop their LCAP. The template is scheduled to be released in March 2014.



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**Unrestricted General Fund Summary
2013-14 First Interim Budget**

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 10/31	2013-14 First Interim Revisions	2013-14 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 103,485,699.51	\$ 106,235,797	\$ 120,999,431	\$ 4,724,922	\$ 125,724,353
Federal Revenue	848,730.05	504,601	504,601	-	504,601
State Revenue	14,084,015.42	13,458,193	3,572,423	(270,182)	3,302,241
Local Revenue	5,520,960.41	2,604,992	2,832,706	(145,919)	2,686,787
Total Revenues	\$ 123,939,405.39	\$ 122,803,583	\$ 127,909,161	\$ 4,308,821	\$ 132,217,982
Expenditures					
Certificated Salaries	60,268,247.47	62,771,950	62,913,747	122,421	63,036,168
Classified Salaries	14,281,032.51	15,122,595	15,348,242	-	15,348,242
Employee Benefits	23,273,631.54	25,098,355	25,410,781	(2,182,126)	23,228,655
Books and Supplies	2,361,659.67	2,816,276	3,050,945	22,000	3,072,945
Services & Operating Exp	12,094,156.21	11,475,724	11,879,722	47,200	11,926,922
Capital Outlay	309,910.93	83,000	128,715	263,000	391,715
Indirect Costs/Debt Srvc	(2,458,941.72)	(2,733,754)	(2,661,314)	(117,889)	(2,779,203)
Total Expenditures	\$ 110,129,696.61	\$ 114,634,146	\$ 116,070,838	\$ (1,845,394)	\$ 114,225,444
Excess (Deficiency)	\$ 13,809,708.78	\$ 8,169,437	\$ 11,838,323	\$ 6,154,215	\$ 17,992,538
Other Financing Sources (Uses)					
Transfers In/Other Sources	775,643.04	-	-	-	-
Transfers Out/Other Uses	1,506,173.96	-	500	-	500
Contributions	(13,232,617.55)	(14,139,497)	(16,058,193)	(207,134)	(16,265,327)
Total Other Sources (Uses)	\$ (13,963,148.47)	\$ (14,139,497)	\$ (16,058,693)	\$ (207,134)	\$ (16,265,827)
Net Increase (Decrease)	\$ (153,439.69)	\$ (5,970,060)	\$ (4,220,370)	\$ 5,947,081	\$ 1,726,711
Beginning Fund Balance	\$ 31,128,332.08	\$ 29,739,081	\$ 30,974,892		\$ 30,974,892
Ending Fund Balance	\$ 30,974,892.39	\$ 23,769,021	\$ 26,754,522		\$ 32,701,603
Stores	276,360.20	255,594	255,954		276,360
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	8,800,000.00	9,150,000	9,150,000		9,400,000
Assigned/Committed Balances	21,873,532.19	14,338,427	17,323,568		23,000,243
Available for Board Designation	\$ -	\$ -	\$ 0		\$ 0

**Restricted General Fund Summary
2013-14 First Interim Budget**

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 10/31	2013-14 First Interim Revisions	2013-14 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 5,643,202.00	\$ 5,790,619	\$ 5,790,619	\$ -	\$ 5,790,619
Federal Revenue	15,480,798.94	15,094,840	15,356,708	510,350	15,867,058
State Revenue	8,986,517.64	9,237,991	4,839,780	4,642,373	9,482,153
Local Revenue	20,718,344.56	22,444,734	22,444,734	141,077	22,585,811
Total Revenues	\$ 50,828,863.14	\$ 52,568,184	\$ 48,431,841	\$ 5,293,800	\$ 53,725,641
Expenditures					
Certificated Salaries	16,658,555.34	17,902,383	18,127,579	-	18,127,579
Classified Salaries	17,074,876.21	18,861,989	18,444,908	168,310	18,613,218
Employee Benefits	10,605,641.10	11,632,662	11,698,380	53,675	11,752,055
Books and Supplies	6,265,662.58	6,792,138	6,254,436	1,214,050	7,468,486
Services & Operating Exp	5,354,912.20	5,823,690	6,182,324	1,187,799	7,370,123
Capital Outlay	527,147.94	62,713	423,313	1,822,958	2,246,271
Indirect Costs/Debt Svc	6,834,507.73	6,759,344	7,047,536	393,554	7,441,090
Total Expenditures	\$ 63,321,303.10	\$ 67,834,919	\$ 68,178,476	\$ 4,840,346	\$ 73,018,822
Excess (Deficiency)	\$ (12,492,439.96)	\$ (15,266,735)	\$ (19,746,635)	\$ 453,454	\$ (19,293,181)
Other Financing Sources (Uses)					
Transfers In/Other Sources	788,092.55	377,236	377,236	1,681,881	2,059,117
Transfers Out/Other Uses	870,000.00	68,531	68,531	(68,531)	-
Contributions	13,232,617.55	14,139,497	16,058,193	207,134	16,265,327
Total Other Sources (Uses)	\$ 13,150,710.10	\$ 14,448,202	\$ 16,366,898	\$ 1,957,546	\$ 18,324,444
Net Increase (Decrease)	\$ 658,270.14	\$ (818,533)	\$ (3,379,737)	\$ 2,411,000	\$ (968,737)
Beginning Fund Balance	\$ 4,333,372.13	\$ 4,159,521	\$ 4,991,642		\$ 4,991,642
Ending Fund Balance	\$ 4,991,642.27	\$ 3,340,988	\$ 1,611,905		\$ 4,022,905
Other Assignments	-	-	-		-
Restricted Balances	4,991,642.27	3,340,988	1,611,905		4,022,905
Available for Board Designation	\$ 0.00	\$ -	\$ 0		\$ 0

**Combined General Fund Summary
2013-14 First Interim Budget**

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 10/31	2013-14 First Interim Revisions	2013-14 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 109,128,901.51	\$ 112,026,416	\$ 126,790,050	\$ 4,724,922	\$ 131,514,972
Federal Revenue	16,329,528.99	15,599,441	15,861,309	510,350	16,371,659
State Revenue	23,070,533.06	22,696,184	8,412,203	4,372,191	12,784,394
Local Revenue	26,239,304.97	25,049,726	25,277,440	(4,842)	25,272,598
Total Revenues	\$ 174,768,268.53	\$ 175,371,767	\$ 176,341,002	\$ 9,602,621	\$ 185,943,623
Expenditures					
Certificated Salaries	\$ 76,926,802.81	\$ 80,674,333	\$ 81,041,326	122,421	\$ 81,163,747
Classified Salaries	31,355,908.72	33,984,584	33,793,150	168,310	33,961,460
Employee Benefits	33,879,272.64	36,731,017	37,109,161	(2,128,451)	34,980,710
Books and Supplies	8,627,322.25	9,608,414	9,305,381	1,236,050	10,541,431
Services & Operating Exp	17,449,068.41	17,299,414	18,062,046	1,234,999	19,297,045
Capital Outlay	837,058.87	145,713	552,028	2,085,958	2,637,986
Indirect Costs/Debt Srvc	4,375,566.01	4,025,590	4,386,222	275,665	4,661,887
Total Expenditures	\$ 173,450,999.71	\$ 182,469,065	\$ 184,249,314	\$ 2,994,952	\$ 187,244,266
Excess (Deficiency)	\$ 1,317,268.82	\$ (7,097,298)	\$ (7,908,312)	\$ 6,607,669	\$ (1,300,643)
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,563,735.59	377,236	377,236	1,681,881	2,059,117
Transfers Out/Other Uses	2,376,173.96	68,531	69,031	(68,531)	500
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (812,438.37)	\$ 308,705	\$ 308,205	\$ 1,750,412	\$ 2,058,617
Net Increase (Decrease)	\$ 504,830.45	\$ (6,788,593)	\$ (7,600,107)	\$ 8,358,081	\$ 757,974
Beginning Fund Balance	\$ 35,461,704.21	\$ 33,898,602	\$ 35,966,535		\$ 35,966,535
Ending Fund Balance	\$ 35,966,534.66	\$ 27,110,009	\$ 28,366,428		\$ 36,724,509
Stores	276,360.20	255,594	255,954		276,360
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	8,800,000.00	9,150,000	9,150,000		9,400,000
Other Assignments	21,873,532.19	14,338,427	17,323,568		23,000,243
Restricted Balances	4,991,642.27	3,340,988	1,611,905		4,022,905
Available for Board Designation	\$ -	\$ -	\$ 0.66		\$ 0.66

Hemet Unified																		10/31/13	
LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA						FIRST INTERIM OCTOBER 2013 V.14-3						
CALCULATE LCFF TARGET							CALCULATE LCFF TARGET						CALCULATE LCFF TARGET						
		COLA		1.570%					COLA		1.870%				COLA		1.990%		
Unduplicated as % of Enrollment		82.58%		82.58%			2013/14			2 yr average		82.58%		82.58%		2014/15			
		3 yr average		82.58%		82.58%		2015/16											
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades K-3	6,002.26	6,952	723	1,268	1,059	60,034,605	6,046.59	7,082	737	1,291	1,078	61,602,659	6,046.59	7,223	751	1,317	1,100	62,830,117	
Grades 4-6	4,399.06	7,056		1,165	973	40,444,958	4,308.38	7,188		1,187	991	40,352,287	4,308.38	7,331		1,211	1,011	41,157,954	
Grades 7-8	2,915.50	7,266		1,200	1,002	27,603,954	2,863.15	7,402		1,223	1,021	27,617,945	2,863.15	7,549		1,247	1,041	28,164,807	
Grades 9-12	6,568.83	8,419	219	1,427	1,191	73,938,750	6,504.59	8,576	223	1,453	1,213	74,575,124	6,402.59	8,747	227	1,482	1,238	74,871,887	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	19,885.65	149,254,482	5,778,208	25,608,091	21,381,486	202,022,267	19,722.71	150,766,985	5,906,861	25,872,996	21,601,173	204,148,015	19,620.71	152,876,628	5,994,377	26,239,793	21,913,966	207,024,765	
Targeted Instructional Improvement	76.96% Base %					375,152	76.96% Base %					375,152	76.95% Base %					375,152	
Transportation						1,540,216						1,540,216						1,540,216	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						203,937,635						206,063,383						208,940,133	
CALCULATE ECONOMIC RECOVERY TARGET																			
		2013/14		2020/21															
Revenue Limit per ADA inflated to 2020/21		7,015.91		8,025.95															
Charter General Purpose BG/ADA inflated to 2020/21		-		-															
Categorical Base per ADA		884.84		884.84															
Total Economic Recovery Target per ADA		7,900.75		8,910.79															
Statewide 90 th percentile rate		14,500.00		14,500.00															
2020-21 LCFF Target rate per ADA		10,043.94		11,489.91															
ECONOMIC RECOVERY TARGET per ADA		-		-															
ECONOMIC RECOVERY TARGET x 2012-13 ADA		-		-															
ECONOMIC RECOVERY TARGET PAYMENT		1/8		-				2/8		-				3/8		-			
CALCULATE LCFF FLOOR																			
		12-13		13-14				12-13		14-15				12-13		15-16			
		Rate		Rate		ADA		Rate		Rate		ADA		Rate		Rate		ADA	
Current year Funded ADA times Base per ADA		5,380.23		19,885.65		106,989,371		5,380.23		19,722.71		106,112,716		5,380.23		19,620.71		105,563,933	
Necessary Small School Allowance at 12-13 rates		-		-		-		-		-		-		-		-		-	
2012-13 Categoricals		-		15,659,823		-		-		15,659,823		-		-		15,659,823		-	
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA		-		-		-		-		-		-		-		-		-	
Less Fair Share Reduction		-		-		-		-		-		-		-		-		-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA		-		-		-		-		9,497,274		-		-		-		21,717,771	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR				122,649,194						131,269,813						142,941,527			
CALCULATE LCFF PHASE-IN ENTITLEMENT																			
				2013/14						2014/15						2015/16			
LOCAL CONTROL FUNDING FORMULA TARGET				203,937,635						206,063,383						208,940,133			
LOCAL CONTROL FUNDING FORMULA FLOOR				122,649,194						131,269,813						142,941,527			
Difference or GAP				81,288,441						74,793,570						65,998,605			
Multiply difference by funding rate				11.78%		9,575,778				16.49%		12,333,460				18.69%		12,335,139	
ECONOMIC RECOVERY PAYMENT				-		-				-		-				-		-	
LCFF Entitlement before Minimum State Aid provision				132,224,972				1.086052582		143,603,273				1.081289194		155,276,667			
Minimum State Aid				-		-				-		-				-		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				132,224,972						143,603,273						155,276,667			
CHANGE OVER PRIOR YEAR		5.86%		7,322,095				9%		11,378,300				8%		11,673,394			
LCFF Entitlement PER ADA				6,151		6,649						7,281				7,914			
PER ADA CHANGE OVER PRIOR YEAR		8.09%		498				10%		632				9%		633			
LCFF SOURCES INCLUDING EXCESS TAXES																			
		2012/13		Increase		2013/14				Increase		2014/15				Increase		2015/16	
State Aid		100,166,972		13%		13,128,020		10%		11,472,972		124,767,965		9%		11,778,153		136,546,118	
Property Taxes net of in-lieu		24,735,905		-23%		(5,805,925)		-1%		(94,672)		18,835,308		-1%		(104,759)		18,730,549	
Charter in-Lieu Taxes		-		0%		-		0%		-		-		0%		-		-	
LCFF pre COE, Choice, Supp		124,902,877		6%		7,322,095		9%		11,378,300		143,603,273		8%		11,673,394		155,276,667	

CALCULATE STATE AID			
LCFF Funding before Minimum State Aid	132,224,972		143,603,273
Less Property Taxes including RDA	<u>(18,929,980)</u>		<u>(18,835,308)</u>
LCFF state aid	<u>113,294,992</u>		<u>124,767,965</u>
However, Minimum State Aid for prior year State Aid (as adjusted)	113,294,992		124,767,965
CALCULATE MINIMUM STATE AID			
	<u>2012/13</u>	<u>N/A</u>	<u>N/A</u>
2012-13 RL/Charter Gen BG adjusted for ADA	109,243,054	106,989,371	106,112,716
2012-13 NSS Allowance	-	-	-
Less Current Year Property Taxes/In Lieu	<u>(24,735,905)</u>	<u>(18,929,980)</u>	<u>(18,835,308)</u>
Subtotal State Aid for Historical RL/Charter General BG	<u>84,507,149</u>	<u>88,059,391</u>	<u>87,277,408</u>
Categorical funding from 2012-13	15,659,823	15,659,823	15,659,823
Charter Categorical Block Grant adjusted for ADA	-	-	-
Total Minimum State Aid	<u>100,166,972</u>	<u>103,719,214</u>	<u>102,937,231</u>
DETERMINE EXCESS TAXES AND ERAF NEED			
Basic Aid if ONLY Gen Purpose State Aid is Minimum State Aid	LCFF		LCFF
LCFF Entitlement before Minimum State Aid provision	132,224,972		143,603,273
Less formerly categorical funding in LCFF Floor (unless at Target)	<u>15,659,823</u>		<u>15,659,823</u>
Subtotal LCFF	<u>116,565,149</u>		<u>127,943,450</u>
Minimum State Aid increasing entitlement	-		-
Subtotal LCFF	<u>116,565,149</u>		<u>127,943,450</u>
Less formerly categorical funding in LCFF Floor unless in Transition	-		-
Subtotal LCFF subject to property taxes	<u>116,565,149</u>		<u>127,943,450</u>
Less Property Taxes	<u>18,929,980</u>		<u>18,835,308</u>
ERAF Need	<u>97,635,169</u>		<u>109,108,142</u>
Excess Taxes	-		-
Total State Aid provided through LCFF independent of EPA	113,294,992		124,767,965
Minimum Guarantee \$120/ADA or \$2,400	N/A		N/A

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			31,373,226.89	31,412,782.50	24,743,673.51	23,416,542.69	20,242,180.38	17,145,934.38	23,805,621.88	28,479,514.38	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		4,550,618.00	4,550,618.00	13,130,038.00	8,146,242.00	8,173,346.00	13,067,400.00	8,173,346.00	8,660,189.00	
Property Taxes	8020-8079			999,879.22	1,042,526.56		20,624.00	6,256,519.00	3,644,719.00	1,037,043.00	
Miscellaneous Funds	8080-8099		21,122.86	(50,846.86)	(59,447.00)	(39,632.00)	(39,687.00)	(749,555.00)	(39,687.00)	(39,687.00)	
Federal Revenue	8100-8299			118,000.23	1,793,642.37	(432,256.08)	151,024.00	1,644,679.00	2,558,675.00	118,066.00	
Other State Revenue	8300-8599				2,754,112.00	1,773,730.78	3,111,740.00	308,652.00	694,996.00		
Other Local Revenue	8600-8799		203,952.21	990,757.15	57,039.23	1,475,403.44	2,297,160.00	1,661,686.00	4,892,631.00	555,728.00	
Interfund Transfers In	8910-8929					63,450.00			94,309.00		
All Other Financing Sources	8930-8979						1,681,881.00				
TOTAL RECEIPTS			4,775,693.07	6,608,407.74	18,717,911.16	10,986,938.14	15,396,088.00	22,189,381.00	20,018,989.00	10,331,339.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		725,629.18	7,437,014.56	7,837,531.49	7,904,312.44	8,063,752.00	7,857,098.00	7,751,093.00	8,006,006.00	
Classified Salaries	2000-2999		1,433,992.82	2,782,002.81	3,109,325.99	3,220,024.54	3,100,630.00	2,880,300.00	2,828,611.00	3,092,026.00	
Employee Benefits	3000-3999		1,340,849.45	3,081,981.23	3,380,249.53	5,003,656.51	2,885,106.00	2,835,233.00	2,899,557.00	2,887,939.00	
Books and Supplies	4000-4999		442,362.30	1,289,057.58	1,094,753.76	816,783.23	795,374.00	521,561.00	786,186.00	990,613.00	
Services	5000-5999		4,406,929.84	1,989,611.28	942,983.59	(554,031.60)	1,388,213.00	1,318,176.00	1,483,101.00	1,083,769.00	
Capital Outlay	6000-6599		28,415.00	50,141.32	26,449.51	2,919.93	2,061,550.00	199,039.00	114,531.00		
Other Outgo	7000-7499		291,945.03	381,426.80	1,893,368.76	143,293.00	145,253.00	522,912.00	139,386.00	377,659.00	
Interfund Transfers Out	7600-7629				600.00		(100.00)				
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			8,670,123.62	17,011,235.58	18,285,262.63	16,536,958.05	18,439,778.00	16,134,319.00	16,002,465.00	16,438,012.00	
D. BALANCE SHEET TRANSACTIONS											
Assets											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299		16,508,893.17	9,726,531.21	797,434.57	1,794,656.91		1,265,188.00			
Due From Other Funds	9310					600,100.00		0.00	637,559.50		
Stores	9320		68,917.33	(10,615.15)	1,907,435.67	32,972.13	(2,556.00)	(23,003.00)	19,809.00	17,253.00	
Prepaid Expenditures	9330				37,112.51						
Other Current Assets	9340										
SUBTOTAL ASSETS			0.00	16,577,810.50	9,715,916.06	2,741,982.75	2,427,729.04	(2,556.00)	1,242,185.00	657,368.50	17,253.00
Liabilities											
Accounts Payable	9500-9599		4,125,961.25	278,197.21	5,575.07	52,071.44				48,023.00	
Due To Other Funds	9610		1,863.09	50,000.00	4,496,187.03		50,000.00	637,559.50			
Current Loans	9640		8,516,000.00	5,654,000.00						4,470,000.00	
Deferred Revenues	9650										
SUBTOTAL LIABILITIES			0.00	12,643,824.34	5,982,197.21	4,501,762.10	52,071.44	50,000.00	637,559.50	0.00	4,518,023.00
Nonoperating											
Suspense Clearing	9910										
TOTAL BALANCE SHEET TRANSACTIONS			0.00	3,933,986.16	3,733,718.85	(1,759,779.35)	2,375,657.60	(52,556.00)	604,625.50	657,368.50	(4,500,770.00)
E. NET INCREASE/DECREASE (B - C + D)			39,555.61	(6,669,108.99)	(1,327,130.82)	(3,174,362.31)	(3,096,246.00)	6,659,687.50	4,673,892.50	(10,607,443.00)	
F. ENDING CASH (A + E)			31,412,782.50	24,743,673.51	23,416,542.69	20,242,180.38	17,145,934.38	23,805,621.88	28,479,514.38	17,872,071.38	
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		17,872,071.38	19,690,937.38	11,639,209.38	2,121,250.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,554,243.00	3,744,946.00	0.00	4,894,054.00	22,554,839.00		113,199,879.00	113,199,879.00
Property Taxes	8020-8079		2,064,545.00	3,383,267.00	1,024,413.00	3.22		19,473,539.00	19,473,539.00
Miscellaneous Funds	8080-8099	(39,687.00)	(39,687.00)	(39,687.00)	(39,687.00)	(2,279.00)		(1,158,446.00)	(1,158,446.00)
Federal Revenue	8100-8299	2,505,546.00	178,415.00	2,276,695.00	915,530.00	4,543,642.48		16,371,659.00	16,371,659.00
Other State Revenue	8300-8599	996,257.00	714,730.00	37,969.00		2,392,207.22		12,784,394.00	12,784,394.00
Other Local Revenue	8600-8799	1,200,329.00	2,037,952.00	122,457.00	2,380,049.00	7,397,454.01		25,272,598.04	25,272,598.04
Interfund Transfers In	8910-8929		85,508.00	0.00	114,831.00	19,138.00		377,236.00	377,236.00
All Other Financing Sources	8930-8979							1,681,881.00	1,681,881.00
TOTAL RECEIPTS		18,216,688.00	8,786,409.00	5,780,701.00	9,289,190.00	36,905,004.93	0.00	188,002,740.04	188,002,740.04
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,973,742.00	7,909,111.00	8,058,338.00	1,292,435.00	347,684.33		81,163,747.00	81,163,747.00
Classified Salaries	2000-2999	2,933,845.00	2,836,014.00	3,228,489.00	2,314,247.00	201,951.84		33,961,460.00	33,961,460.00
Employee Benefits	3000-3999	2,879,371.00	2,829,587.00	2,883,427.00	1,850,527.00	223,226.28		34,980,710.00	34,980,710.00
Books and Supplies	4000-4999	784,403.00	772,149.00	975,827.00	905,982.00	366,379.13		10,541,431.00	10,541,431.00
Services	5000-5999	1,224,855.00	2,028,123.00	1,474,775.00	1,394,142.00	1,116,397.89		19,297,045.00	19,297,045.00
Capital Outlay	6000-6599		101,932.00			53,008.24		2,637,986.00	2,637,986.00
Other Outgo	7000-7499	522,912.00	357,288.00	(98,279.00)	136,902.01	(152,179.60)		4,661,887.00	4,661,887.00
Interfund Transfers Out	7600-7629							500.00	500.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		16,319,128.00	16,834,204.00	16,522,577.00	7,894,235.01	2,156,468.11	0.00	187,244,766.00	187,244,766.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			1,424,453.00	687.95			31,517,844.81	
Due From Other Funds	9310					737,560.00		1,975,219.50	
Stores	9320	(30,671.00)	44,090.00	63,899.00	30,671.00	7,715.18		2,125,917.16	
Prepaid Expenditures	9330							37,112.51	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		(30,671.00)	44,090.00	1,488,352.00	31,358.95	745,275.18	0.00	35,656,093.98	
<u>Liabilities</u>									
Accounts Payable	9500-9599	48,023.00	48,023.00	164,435.00	47,922.03	48,466.00		4,866,697.00	
Due To Other Funds	9610			100,000.00	637,560.00			5,973,169.62	
Current Loans	9640							18,640,000.00	
Deferred Revenues	9650				72,889.77			72,889.77	
SUBTOTAL LIABILITIES		48,023.00	48,023.00	264,435.00	758,371.80	48,466.00	0.00	29,552,756.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(78,694.00)	(3,933.00)	1,223,917.00	(727,012.85)	696,809.18	0.00	6,103,337.59	
E. NET INCREASE/DECREASE (B - C + D)		1,818,866.00	(8,051,728.00)	(9,517,959.00)	667,942.14	35,445,346.00	0.00	6,861,311.63	757,974.04
F. ENDING CASH (A + E)		19,690,937.38	11,639,209.38	2,121,250.38	2,789,192.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,234,538.52	

	Object	Beginning Balances (Ref. Only)	2013-14 INTERIM REPORT								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			2,789,192.52	18,327,386.52	20,513,096.52	21,386,851.52	17,144,207.52	13,733,230.52	21,395,587.52	27,019,168.52	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		5,259,587.00	5,259,587.00	14,361,311.00	9,467,257.00	9,467,257.00	14,361,311.00	9,467,257.00	9,467,257.00	
	8020-8079			1,113,465.00	1,042,382.00		20,731.00	6,099,220.00	3,902,833.00	1,036,464.00	
	8080-8099			26,625.00	(84,566.00)	(56,483.00)	(56,483.00)	(835,550.00)	(56,483.00)	(56,483.00)	
	8100-8299			116,550.00	1,599,672.00	(372,223.00)	107,112.00	1,639,149.00	2,317,310.00	14,066.00	
	8300-8599				1,654,511.00	809,896.00	1,779,327.00		699,668.00		
	8600-8799		18,353.00	1,058,996.00	52,662.00	1,454,640.00	2,156,965.00	1,664,908.00	4,895,213.00	562,976.00	
	8910-8929								144,634.00		
	8930-8979										
TOTAL RECEIPTS			5,277,940.00	7,575,223.00	18,625,972.00	11,303,087.00	13,474,909.00	22,929,038.00	21,370,432.00	11,024,280.00	
C. DISBURSEMENTS											
	1000-1999		756,750.00	7,634,477.00	8,030,970.00	8,129,443.00	8,276,500.00	8,064,383.00	7,955,588.00	8,217,204.00	
	2000-2999		1,450,849.00	2,815,374.00	3,143,225.00	3,255,688.00	3,136,246.00	2,913,395.00	2,861,115.00	3,127,542.00	
	3000-3999		2,875,092.00	3,218,171.00	3,507,494.00	2,935,848.00	2,993,921.00	2,941,919.00	3,004,742.00	2,996,610.00	
	4000-4999		419,249.00	1,225,115.00	1,037,220.00	775,599.00	753,543.00	494,136.00	744,870.00	938,628.00	
	5000-5999		2,267,990.00	2,246,551.00	1,152,689.00	1,847,198.00	1,529,951.00	1,073,662.00	1,712,519.00	827,513.00	
	6000-6599			50,000.00			50,000.00			100,000.00	
	7000-7499		288,522.00	374,299.00	1,861,416.00	134,160.00	142,961.00	514,661.00	126,995.00	371,699.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			8,058,452.00	17,563,987.00	18,733,014.00	17,077,936.00	16,883,122.00	16,002,156.00	16,405,829.00	16,579,196.00	
D. BALANCE SHEET TRANSACTIONS											
Assets											
	9111-9199										
	9200-9299		20,546,327.00	12,358,366.00	722,506.00	1,627,327.00		1,147,907.00			
	9310		737,560.00		350,000.00	(63,563.00)	(2,764.00)	250,000.00	637,560.00		
	9320		30,400.00	52,508.00	8,291.00			(24,872.00)	21,418.00	18,654.00	
	9330										
	9340										
SUBTOTAL ASSETS			0.00	21,314,287.00	12,410,874.00	1,080,797.00	1,563,764.00	(2,764.00)	1,373,035.00	658,978.00	18,654.00
Liabilities											
	9500-9599		2,995,581.00	236,400.00		31,559.00				39,000.00	
	9610				100,000.00			637,560.00		150,000.00	
	9640										
	9650										
SUBTOTAL LIABILITIES			0.00	2,995,581.00	236,400.00	100,000.00	31,559.00	0.00	637,560.00	0.00	189,000.00
Nonoperating											
	9910										
TOTAL BALANCE SHEET TRANSACTIONS			0.00	18,318,706.00	12,174,474.00	980,797.00	1,532,205.00	(2,764.00)	735,475.00	658,978.00	(170,346.00)
E. NET INCREASE/DECREASE (B - C + D)			15,538,194.00	2,185,710.00	873,755.00	(4,242,644.00)	(3,410,977.00)	7,662,357.00	5,623,581.00	(5,725,262.00)	
F. ENDING CASH (A + E)			18,327,386.52	20,513,096.52	21,386,851.52	17,144,207.52	13,733,230.52	21,395,587.52	27,019,168.52	21,293,906.52	
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									
		21,293,906.52	23,158,882.52	15,779,620.52	5,117,552.52				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	14,361,311.00	4,207,670.00		4,894,054.00	24,194,106.00		124,767,965.00	124,767,965.00
Property Taxes	8020-8079		2,064,545.00	3,225,968.00	967,929.00	2.00		19,473,539.00	19,473,539.00
Miscellaneous Funds	8080-8099	(56,483.00)	(56,483.00)	(56,483.00)	(56,483.00)	(2,876.00)		(1,348,231.00)	(1,348,231.00)
Federal Revenue	8100-8299	2,307,536.00	160,358.00	1,985,513.00	758,204.00	3,953,349.00		14,586,596.00	14,586,596.00
Other State Revenue	8300-8599	963,538.00	716,179.00	3,769.00	311,359.00	2,060,695.00		8,998,942.00	8,998,942.00
Other Local Revenue	8600-8799	1,199,683.00	2,049,674.00	127,543.00	2,372,210.00	7,493,617.00		25,107,440.00	25,107,440.00
Interfund Transfers In	8910-8929		120,528.00		192,846.00	24,105.00		482,113.00	482,113.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		18,775,585.00	9,262,471.00	5,286,310.00	9,440,119.00	37,722,998.00	0.00	192,068,364.00	192,068,364.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,184,116.00	8,117,765.00	8,270,919.00	1,325,550.00	340,312.00		83,303,977.00	83,303,977.00
Classified Salaries	2000-2999	2,967,549.00	2,868,602.00	3,265,557.00	2,340,833.00	205,656.00		34,351,631.00	34,351,631.00
Employee Benefits	3000-3999	2,987,731.00	2,936,075.00	2,991,940.00	1,920,132.00	231,145.00		35,540,820.00	35,540,822.00
Books and Supplies	4000-4999	743,213.00	731,526.00	924,544.00	858,333.00	341,531.00		9,987,507.00	9,987,507.00
Services	5000-5999	1,441,176.00	1,798,799.00	1,703,694.00	1,498,491.00	1,168,840.00		20,269,073.00	20,269,073.00
Capital Outlay	6000-6599							200,000.00	200,000.00
Other Outgo	7000-7499	514,661.00	347,638.00	(103,025.00)	133,141.00	(158,536.00)		4,548,592.00	4,548,592.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		16,838,446.00	16,800,405.00	17,053,629.00	8,076,480.00	2,128,948.00	0.00	188,201,600.00	188,201,602.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			1,296,460.00				37,698,893.00	
Due From Other Funds	9310		150,000.00			987,560.00		3,046,353.00	
Stores	9320	(33,163.00)	47,672.00	69,090.00	67,708.00	84,981.00		342,687.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		(33,163.00)	197,672.00	1,365,550.00	67,708.00	1,072,541.00	0.00	41,087,933.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599	39,000.00	39,000.00	110,299.00	39,000.00	39,000.00		3,568,839.00	
Due To Other Funds	9610			150,000.00	837,560.00			1,875,120.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		39,000.00	39,000.00	260,299.00	876,560.00	39,000.00	0.00	5,443,959.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(72,163.00)	158,672.00	1,105,251.00	(808,852.00)	1,033,541.00	0.00	35,643,974.00	
E. NET INCREASE/DECREASE (B - C + D)									
		1,864,976.00	(7,379,262.00)	(10,662,068.00)	554,787.00	36,627,591.00	0.00	39,510,738.00	3,866,762.00
F. ENDING CASH (A + E)									
		23,158,882.52	15,779,620.52	5,117,552.52	5,672,339.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								42,299,930.52	

ATTACHMENT B-2

District Name: Hemet USD Contact Name: Pam Buckhout Date: 12/10/13

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2013 to December 2014.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$4,470,000 Type: Reg Anticipated Funding Date: 7/1/13
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 500,000 from the General Fund.
- The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$ _____ from the _____ Fund.

ATTACHMENT B-2

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Hemet Unified School District
2013-14 First Interim Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2011-12	Unaudited Actuals 2012-13	Percent of Change %	First Interim Budget 2013-14	Percent of Change %	Projected Budget 2014-15	Percent of Change %	Projected Budget 2015-16	Percent of Change %
COLA Actual/Projection %	2.24%	3.24%		1.570%		1.87%		1.99%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,327.87	19,795.00	-4.00%	19,730.71	-0.32%	19,628.71	-0.52%	19,526.71	-0.52%
REVENUES									
REVENUE LIMIT	\$105,090,258	\$103,485,700	-3.09%	\$125,724,353	21.49%	\$136,520,849	8.59%	\$147,603,569	8.12%
FEDERAL	\$1,674,546	\$848,730	-43.73%	\$504,601	-40.55%	\$550,000	9.00%	\$550,000	0.00%
STATE	\$13,170,611	\$14,084,015	-9.89%	\$3,302,241	-76.55%	\$3,302,241	0.00%	\$3,302,241	0.00%
LOCAL	\$4,266,539	\$5,520,960	33.83%	\$2,686,787	-51.33%	\$2,672,706	-0.52%	\$2,707,706	1.31%
CONTRIBUTIONS	(\$11,691,970)	(\$13,232,618)	34.61%	(\$16,265,327)	22.92%	(\$16,265,327)	0.00%	(\$17,565,327)	7.99%
REVENUE TOTALS	\$112,509,984	\$110,706,787	-6.35%	\$115,952,655	4.74%	\$126,780,469	9.34%	\$136,598,189	7.74%
EXPENDITURES									
Certificated Salaries	\$59,436,513	\$60,268,247	2.32%	\$63,036,168	4.59%	\$66,154,747	4.95%	\$69,253,223	4.68%
Classified Salaries	\$14,019,374	\$14,281,032	4.84%	\$15,348,242	7.47%	\$16,500,814	7.51%	\$17,064,827	3.42%
Benefits	\$22,742,028	\$23,273,632	18.33%	\$23,228,655	-0.19%	\$24,171,479	4.06%	\$25,790,052	6.70%
Books & Supplies	\$2,281,898	\$2,361,660	-1.62%	\$3,072,945	30.12%	\$3,483,310	13.35%	\$3,483,310	0.00%
Contracts & Services	\$12,028,672	\$12,094,156	-7.88%	\$11,926,922	-1.38%	\$12,496,191	4.77%	\$12,621,153	1.00%
Capital Outlay	\$395,295	\$309,911	21.45%	\$391,715	26.40%	\$200,000	-48.94%	\$200,000	0.00%
Other Outgo	\$6,949	\$1,973	-95.36%	\$5,882	198.12%	\$7,000	19.01%	\$7,000	0.00%
Support Costs	(\$2,036,046)	(\$2,460,915)	8.27%	(\$2,785,085)	13.17%	(\$2,772,626)	-0.45%	(\$2,764,157)	-0.31%
Total Expenditures	\$108,874,683	\$110,129,696	4.15%	\$114,225,444	3.72%	\$120,240,915	5.27%	\$125,655,408	4.50%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$27,050	\$775,643	7.82%	\$0	-100.00%		#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$219,154	\$1,506,174	22.45%	\$500	-99.97%	\$0	-100.00%	\$0	#DIV/0!
Total Sources & Uses	(\$192,104)	(\$730,531)	43.06%	(\$500)	-99.93%	\$0	-100.00%	\$0	#DIV/0!
NET INCREASE (DECREASE) IN FUND BALANCE									
	\$3,443,197	(\$153,440)	-101.28%	\$1,726,711	-1225.33%	\$6,539,554	278.73%	\$10,942,781	67.33%
FUND BALANCE, RESERVES									
Beginning Balance	\$27,685,135	\$31,128,332	97.92%	\$30,974,892	-0.49%	\$32,701,603	5.57%	\$39,241,157	20.00%
Ending Balance	\$31,128,332	\$30,974,892	11.88%	\$32,701,603	5.57%	\$39,241,157	20.00%	\$50,183,938	27.89%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$255,594	\$276,360		\$276,360		\$276,360		\$276,360	
Designated for Economic Uncert.	\$8,800,000	\$8,810,000		\$9,400,000		\$9,400,000		\$9,650,000	
Prepaid Expenditures	\$1,540	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$3,390,825	\$5,723,722		\$3,785,065		\$2,865,830		\$2,715,830	
Reserve for LCFF Gap Funding	\$0	\$0		\$12,000,000		\$12,200,000		\$12,500,000	
MYP Planning/LCFF Implementation	\$18,655,373	\$16,139,810		\$7,215,178		\$14,473,967		\$25,016,748	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$31,128,332	\$30,974,892		\$32,701,603		\$39,241,157		\$50,183,938	

Hemet Unified School District
2013-14 First Interim Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2011-12	Unaudited Actuals 2012-13	Percent of Change over PY	First Interim Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY
REVENUES									
REVENUE LIMIT	5,124,527	\$5,643,202	33.88%	\$5,790,619	2.61%	\$6,372,424	10.05%	\$6,963,098	9.27%
FEDERAL	18,908,819	\$15,480,799	-8.41%	\$15,867,058	2.50%	\$14,036,596	-11.54%	\$13,983,971	-0.37%
STATE	8,609,906	\$8,986,518	20.14%	\$9,482,153	5.52%	\$5,696,701	-39.92%	\$5,696,701	0.00%
LOCAL	21,196,882	\$20,718,343	11.83%	\$22,585,811	9.01%	\$22,434,734	-0.67%	\$22,434,734	0.00%
CONTRIBUTIONS	11,691,970	\$13,232,618	34.61%	\$16,265,327	22.92%	\$16,265,327	0.00%	\$17,565,327	7.99%
REVENUE TOTALS	65,532,104	\$64,061,480	12.48%	\$69,990,968	9.26%	\$64,805,782	-7.41%	\$66,643,831	2.84%
EXPENDITURES									
Certificated Salaries	18,480,626	\$16,658,555	-13.55%	\$18,127,579	8.82%	\$17,149,230	-5.40%	\$17,423,618	1.60%
Classified Salaries	16,509,473	\$17,074,876	8.57%	\$18,613,218	9.01%	\$17,850,817	-4.10%	\$18,166,430	1.77%
Benefits	11,258,951	\$10,605,641	-3.55%	\$11,752,055	10.81%	\$11,369,343	-3.26%	\$11,689,618	2.82%
Books & Supplies	5,801,745	\$6,265,663	57.39%	\$7,468,486	19.20%	\$6,504,197	-12.91%	\$5,704,197	-12.30%
Contracts & Services	6,312,797	\$5,354,912	-7.28%	\$7,370,123	37.63%	\$7,772,882	5.46%	\$7,420,611	-4.53%
Capital Outlay	2,379,794	\$527,148	-55.10%	\$2,246,271	326.12%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	4,600,001	\$4,857,342	10.84%	\$5,276,061	8.62%	\$5,191,592	-1.60%	\$5,107,123	-1.63%
Support Costs	1,553,060	\$1,977,166	8.26%	\$2,165,029	9.50%	\$2,122,626	-1.96%	\$2,114,157	-0.40%
Total Expenditures	66,896,447	\$63,321,303	0.30%	\$73,018,822	15.31%	\$67,960,687	-6.93%	\$67,625,754	-0.49%
OTHER SOURCES & USES									
Transfers In & Other Sources	1,246,448	\$788,093	-17.80%	\$2,059,117	161.28%	\$482,113	-76.59%	\$533,463	10.65%
Transfers Out & Other Uses	0	\$870,000	0.76%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	1,246,448	-81,907	-185.92%	2,059,117	-2613.97%	482,113	-76.59%	533,463	10.65%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$117,895)	\$658,270	-110.83%	(\$968,737)	-247.16%	(\$2,672,792)	175.90%	(\$448,460)	-83.22%
FUND BALANCE, RESERVES									
Beginning Balance	4,451,267	\$4,333,372	-58.85%	\$4,991,642	15.19%	\$4,022,905	-19.41%	\$1,350,113	-66.44%
Ending Balance	4,333,372	\$4,991,642	12.14%	\$4,022,905	-19.41%	\$1,350,113	-66.44%	\$901,653	-33.22%
Reserve Amounts:									
Revolving Cash	0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	0	\$1,931		\$1,930		\$0		\$0	
Common Core	0	\$0		\$2,113,000		\$0		\$0	
LEA - Medical	1,024,999	\$560,755		\$0		\$0		\$0	
Restricted Lottery	981,009	\$1,073,694		\$300,874		\$0		\$0	
Spec Ed Low Incidence Equip	111,812	\$145,016		\$157,265		\$140,000		\$80,000	
Spec Ed Mental Health	781,384	\$1,203,496		\$1,449,836		\$1,210,113		\$737,184	
12/2/2013 EIA	1,434,168	\$2,006,751		\$0		\$0		\$0	
Unappropriated	0	(\$1)		A - 14 (\$0)		(\$0)		\$84,469	
Total EFB	4,333,372	\$4,991,642		\$4,022,905		\$1,350,113		\$901,653	

Hemet Unified School District
2013-14 First Interim Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2011-12	Unaudited Actuals 2012-13	Percent of Change over PY	First Interim Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY
COLA Actual/Projection %	2.24%	3.24%		1.57%		1.87%		1.99%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,327.87	19,795.00	-4.00%	19,730.71	-0.32%	19,628.71	-0.52%	19,526.71	-0.52%
REVENUES									
REVENUE LIMIT	\$110,214,785	\$109,128,902	-1.68%	\$131,514,972	20.51%	\$142,893,273	8.65%	\$154,566,667	8.17%
FEDERAL	\$20,583,365	\$16,329,529	-11.30%	\$16,371,659	0.26%	\$14,586,596	-10.90%	\$14,533,971	-0.36%
STATE	\$21,780,517	\$23,070,533	-0.17%	\$12,784,394	-44.59%	\$8,998,942	-29.61%	\$8,998,942	0.00%
LOCAL	\$25,463,421	\$26,239,303	15.84%	\$25,272,598	-3.68%	\$25,107,440	-0.65%	\$25,142,440	0.14%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$178,042,088	\$174,768,267	-0.23%	\$185,943,623	6.39%	\$191,586,251	3.03%	\$203,242,020	6.08%
EXPENDITURES									
Certificated Salaries	\$77,917,139	\$76,926,802	-1.59%	\$81,163,747	5.51%	\$83,303,977	2.64%	\$86,676,841	4.05%
Classified Salaries	\$30,528,847	\$31,355,908	6.84%	\$33,961,460	8.31%	\$34,351,631	1.15%	\$35,231,257	2.56%
Benefits	\$34,000,979	\$33,879,273	10.49%	\$34,980,710	3.25%	\$35,540,822	1.60%	\$37,479,670	5.46%
Books & Supplies	\$8,083,643	\$8,627,323	35.19%	\$10,541,431	22.19%	\$9,987,507	-5.25%	\$9,187,507	-8.01%
Contracts & Services	\$18,341,469	\$17,449,068	-7.70%	\$19,297,045	10.59%	\$20,269,073	5.04%	\$20,041,764	-1.12%
Capital Outlay	\$2,775,089	\$837,059	-41.43%	\$2,637,986	215.15%	\$200,000	-92.42%	\$200,000	0.00%
Other Outgo	\$4,606,950	\$4,859,315	9.82%	\$5,281,943	8.70%	\$5,198,592	-1.58%	\$5,114,123	-1.62%
Support Costs	(\$482,986)	(\$483,749)	8.32%	(\$620,056)	28.18%	(\$650,000)	4.83%	(\$650,000)	0.00%
Total Expenditures	\$175,771,130	\$173,450,999	2.71%	\$187,244,266	7.95%	\$188,201,602	0.51%	\$193,281,162	2.70%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$1,273,498	\$1,563,736	-6.82%	\$2,059,117	31.68%	\$482,113	-76.59%	\$533,463	10.65%
Transfers Out & Other Uses	\$219,154	\$2,376,174	13.51%	\$500	-99.98%	\$0	-100.00%	\$0	#DIV/0!
Total Sources & Uses	\$1,054,344	(\$812,438)	95.63%	\$2,058,617	\$1	\$482,113	\$0	\$533,463	#DIV/0!
NET INCREASE (DECREASE) IN FUND BALANCE	\$3,325,302	\$504,830	-91.41%	\$757,974	50.14%	\$3,866,762	410.14%	\$10,494,321	171.40%
FUND BALANCE, RESERVES									
Beginning Balance	\$32,136,402	\$35,461,704	35.04%	\$35,966,534	1.42%	\$36,724,508	2.11%	\$40,591,270	10.53%
Ending Balance	\$35,461,704	\$35,966,534	11.92%	\$36,724,508	2.11%	\$40,591,270	10.53%	\$51,085,591	25.85%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$255,594	\$276,360		\$276,360		\$276,360		\$276,360	
Designated for Economic Uncert.	\$8,800,000	\$8,810,000		\$9,400,000		\$9,400,000		\$9,650,000	
Prepaid Expenditures	\$1,540	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$4,333,372	\$4,991,642		\$4,022,905		\$1,350,113		\$901,653	
Designated - Unrestricted Carry Over	\$3,390,825	\$5,723,722		\$3,785,065		\$2,865,830		\$2,715,830	
Designated - Restricted Resources	\$4,333,372	\$4,991,642		\$4,022,905		\$1,350,113		\$901,653	
LCFF Gap Reserve	\$0	\$0		\$12,000,000		\$12,200,000		\$12,500,000	
MYP Planning	\$18,655,373	\$16,139,810		\$7,215,178		\$14,473,967		\$25,016,748	
Unappropriated	\$0	(\$1)		(\$0)		(\$0)		\$84,469	
Total EFB	\$39,795,076	\$40,958,175		\$40,747,413		\$41,941,383		\$52,071,713	
% of Reserve (9789)	5.00%	5.01%		5.02%		4.99%		5.04%	

	7100-7299						Total	LCFF	Federal	State	Local	Other	Total			
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2013-14 Adopted Budget	80,674,333	33,984,584	36,731,017	9,608,414	17,299,414	145,713	4,648,578	(622,988)	68,531	182,537,596	112,026,416	15,599,441	22,696,184	25,049,726	377,236	175,749,003
2013-14 1st Interim Adjustments										-						-
<i>List separately:</i>										-						-
LCFF GAP/Transision from RL			(259,102)							(259,102)	19,488,556		(14,310,896)			5,177,660
Charter In-lieu										-						-
Common Core, Prop 39		50,000	20,111	1,054,550	1,179,102					2,303,763			4,534,652			4,534,652
Step & Column										-						-
Costs Tx from F06										-						-
Costs Tx to F03										-						-
Rate Increases/Increased Costs	489,414		(1,511,316)							(1,021,902)		412,712				412,712
Carry Over/One-Time Rev/Exp		(73,124)		(121,533)	818,529	330,128		2,932		956,932		359,506	(135,546)	81,795		305,755
										-						-
										-						-
										-						-
QSCB/QZAB							275,665		(68,031)	207,634						-
Cap Leases (Buses)/ Other Debt						2,162,145	357,700		-	2,519,845				141,077	1,681,881	1,822,958
2013-14 1st Interim TOTALS	81,163,747	33,961,460	34,980,710	10,541,431	19,297,045	2,637,986	5,281,943	(620,056)	500	187,244,766	131,514,972	16,371,659	12,784,394	25,272,598	2,059,117	188,002,740

	7100-7299						7400-7499	7300-7399	7610-7629	Total Exp Change	LCFF 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Other 89XX	Total Rev Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX										
2014-15 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF GAP										-	11,568,086					11,568,086
Charter In-lieu										-	(189,785)					(189,785)
Common Core, Prop 39													(3,506,000)			(3,506,000)
Step & Column	1,298,620	543,383	321,399							2,163,402						-
Costs Tx from F06	(1,090,000)	(907,000)	(595,000)	(395,000)	(325,000)					(3,312,000)						-
Cost Tx to F03	1,090,000	907,000	595,000	395,000	325,000					3,312,000						-
Rate Increases/Increased Costs	1,020,000		1,091,939	15,365	119,269					2,246,573		(1,785,063)		(24,081)	104,877	(1,704,267)
Carry Over/One-Time Rev/Exp	(178,390)	(153,212)	(85,902)	(569,289)	852,759	(275,841)		(29,944)	(500)	(440,319)			(279,452)			(279,452)
Negotiations - Ix H&W cap inc/clsfd										-						-
SERP			(767,324)							(767,324)						-
Indirect Costs/Tx Out										-						-
Cap Leases (Buses)/ Other Debt						(2,162,145)	(83,351)			(2,245,496)						-
										-				(141,077)	(1,681,881)	(1,822,958)
2014-15 TOTALS	83,303,977	34,351,631	35,540,822	9,987,507	20,269,073	200,000	5,198,592	(650,000)	-	188,201,602	142,893,273	14,586,596	8,998,942	25,107,440	482,113	192,068,364
2015-16 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF GAP										-	11,778,153					11,778,153
Charter In-lieu										-	(104,759)					(104,759)
Step & Column	1,332,864	549,626	333,873							2,216,363						-
Rate Increases/Increased Costs	2,040,000	400,000	1,604,975		124,962					4,169,937				35,000	51,350	86,350
Carry Over/One-Time Rev/Exp		(70,000)		(800,000)	(352,271)					(1,222,271)		(52,625)				(52,625)
Costs Tx from F06 (CCSS)		(300,000)	(125,000)							(425,000)						-
Cost Tx to F03 (CCSS)		300,000	125,000							425,000						-
Indirect Costs/Debt Payments/Tx Out							(84,469)			(84,469)						-
										-						-
										-						-
										-						-
										-						-
										-						-
2015-16 TOTALS	86,676,841	35,231,257	37,479,670	9,187,507	20,041,764	200,000	5,114,123	(650,000)	-	193,281,162	154,566,667	14,533,971	8,998,942	25,142,440	533,463	203,775,483

**SUMMARY OF ASSUMPTIONS
2013-14 through 2015-16**

Attachment F

School District Name Here	Hemet Unified		
	2013-14	2014-15	2015-16
Number of Instructional Days	180	180	180
Budget Solutions			
Total Needed	\$ -	\$ -	\$ -
Total Approved/Finalized	\$ -	\$ -	\$ -
Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	Negotiating		
Classified	Negotiating		
Projected Enrollment			
District K-12	20,940	20,830	20,720
Charter School (Fund 09 and Direct)	576	737	807
Projected P-2 ADA (District Only)			
K-3	6,043.59	6,043.59	6,043.59
4-6	4,415.38	4,415.38	4,415.38
7-8	2,820.15	2,820.15	2,820.15
9-12	6,451.59	6,349.59	6,247.59
Ungraded	0.00	0.00	0.00
Total P-2 ADA	19,730.71	19,628.71	19,526.71
County Supplement	65.00	65.00	65.00
Charter School	571.00	668.00	778.00
Projected LCFF ADA (District Only)			
K-3	5,999.26	6,043.59	6,043.59
4-6	4,396.06	4,305.38	4,305.38
7-8	2,912.50	2,860.15	2,860.15
9-12	6,512.83	6,448.59	6,346.59
Ungraded			
Total LCFF ADA	19,820.65	19,657.71	19,555.71
County Supplement	65.00	65.00	65.00
Charter School	554.30	708.89	776.79
Socioeconomic Factor	82.58	82.58	82.58
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 909,034	\$ 941,335	\$ 979,448
Classified (Salaries & Fixed Charges)	\$ 432,499	\$ 437,468	\$ 448,670
Step/Column Increase (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,380,410	\$ 1,473,677	\$ 1,514,715
Classified (Salaries & Fixed Charges)	\$ 622,625	\$ 689,725	\$ 701,648
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	6.5	15	30
Certificated (Salaries only)	\$ 225,000	\$ 1,020,000	\$ 2,040,000
Classified (Salaries only)	\$ -	\$ -	\$ 400,000
Management (Salaries only)	\$ -	\$ -	\$ -
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -



First Interim State SACS Forms

For the Period Ending October 31, 2013

Business Services

December 10, 2013

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2013

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	106,235,797.00	120,999,431.00	26,500,499.78	125,724,353.00	4,724,922.00	3.9%
2) Federal Revenue		8100-8299	504,601.00	504,601.00	0.00	504,601.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,458,193.00	3,572,423.00	74,579.52	3,302,241.00	(270,182.00)	-7.6%
4) Other Local Revenue		8600-8799	2,604,992.00	2,832,706.00	986,319.55	2,686,787.04	(145,918.96)	-5.2%
5) TOTAL, REVENUES			122,803,583.00	127,909,161.00	27,561,398.85	132,217,982.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,771,950.00	62,913,747.00	18,812,429.46	63,036,168.00	(122,421.00)	-0.2%
2) Classified Salaries		2000-2999	15,122,595.00	15,348,242.00	4,815,137.00	15,348,242.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,098,355.00	25,410,781.00	9,131,570.62	23,228,655.00	2,182,126.00	8.6%
4) Books and Supplies		4000-4999	2,816,276.00	3,050,945.00	853,240.44	3,072,945.00	(22,000.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	11,475,724.00	11,879,722.00	4,797,251.47	11,926,922.00	(47,200.00)	-0.4%
6) Capital Outlay		6000-6999	83,000.00	128,715.00	34,046.79	391,715.00	(263,000.00)	-204.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,882.00	5,882.00	0.00	5,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,739,636.00)	(2,667,196.00)	(687,076.92)	(2,785,085.00)	117,889.00	-4.4%
9) TOTAL, EXPENDITURES			114,634,146.00	116,070,838.00	37,756,598.86	114,225,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,169,437.00	11,838,323.00	(10,195,200.01)	17,992,538.04		
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	500.00	600.00	500.00	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	(14,139,497.00)	(16,058,193.00)	(12,375,574.68)	(16,265,327.00)	(207,134.00)	1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,139,497.00)	(16,058,693.00)	(12,376,174.68)	(16,265,827.00)		

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)			(5,970,060.00)	(4,220,370.00)	(22,571,374.69)	1,726,711.04		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,739,081.00	30,974,892.39		30,974,892.39	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)			29,739,081.00	30,974,892.39		30,974,892.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,739,081.00	30,974,892.39		30,974,892.39		
2) Ending Balance, June 30 (E + F1e)			23,769,021.00	26,754,522.39		32,701,603.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,594.00	255,594.00		276,360.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,338,427.00	17,323,928.39		23,000,243.43		
Site Descretionary -0001	0000	9780				820,830.00		
Adult Ed - 0012/0852	0000	9780				957,241.00		
Business Summit - 0014	0000	9780				9,195.00		
HTA H&W Holding Acct-0091	0000	9780				300,000.00		
Equip Replacement - 0301	0000	9780				333,362.00		
MAA - 0310	0000	9780				221,600.00		
E-Rate Projects - 0390	0000	9780				723,311.00		
Site Donations - 0600	0000	9780				33,250.00		
ROTC Accts - 0605	0000	9780				10,872.00		
LCFF GAP Reserve	0000	9780				12,000,000.00		
MYP Planning	0000	9780				6,915,178.69		
Site Lottery Carry Over - 1101	1100	9780				675,403.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,150,000.00	9,150,000.00		9,400,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	77,764,714.00	93,557,048.00	25,483,462.00	93,623,662.00	66,614.00	0.1%
Education Protection Account State Aid - Current Year		8012	14,917,909.00	14,917,909.00	4,894,054.00	19,576,217.00	4,658,308.00	31.2%
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	353,695.00	353,695.00	0.00	353,695.00	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	19,662,329.00	19,662,329.00	0.00	19,662,329.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,063,113.00	1,063,113.00	1,042,493.14	1,063,113.00	0.00	0.0%
Prior Years' Taxes		8043	1,928,306.00	1,928,306.00	891,257.56	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	191,634.00	191,634.00	108,655.08	191,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,339,359.00)	(5,339,359.00)	0.00	(5,339,359.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,613,821.00	1,613,821.00	0.00	1,613,821.00	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			112,156,162.00	127,948,496.00	32,419,921.78	132,673,418.00	4,724,922.00	3.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,790,619.00)	(6,500,619.00)	(5,790,619.00)	(6,500,619.00)	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	318,700.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(448,446.00)	(448,446.00)	(128,803.00)	(448,446.00)	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			106,235,797.00	120,999,431.00	26,500,499.78	125,724,353.00	4,724,922.00	3.9%
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		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						

Description	Resource Codes	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 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	504,601.00	504,601.00	0.00	504,601.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			504,601.00	504,601.00	0.00	504,601.00	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	3,223,710.00	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	931,226.00	931,226.00	0.00	736,185.00	(195,041.00)	-20.9%
Lottery - Unrestricted and Instructional Materials		8560	2,566,056.00	2,566,056.00	74,579.52	2,566,056.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	6,737,201.00	75,141.00	0.00	0.00	(75,141.00)	-100.0%
TOTAL, OTHER STATE REVENUE			13,458,193.00	3,572,423.00	74,579.52	3,302,241.00	(270,182.00)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	410.00	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	185,000.00	185,000.00	89,822.37	185,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	20,480.98	135,000.00	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	200,000.00	28,933.43	200,000.00	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	909,000.00	909,000.00	517,497.11	963,081.04	54,081.04	5.9%
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	1,375,992.00	1,403,706.00	329,175.66	1,203,706.00	(200,000.00)	-14.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			2,604,992.00	2,832,706.00	986,319.55	2,686,787.04	(145,918.96)	-5.2%
TOTAL, REVENUES			122,803,583.00	127,909,161.00	27,561,398.85	132,217,982.04	4,308,821.04	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	53,669,795.00	53,580,482.00	15,936,379.37	53,702,903.00	(122,421.00)	-0.2%
Certificated Pupil Support Salaries		1200	2,385,665.00	2,396,217.00	699,129.11	2,396,217.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,521,561.00	6,728,463.00	2,114,039.73	6,728,463.00	0.00	0.0%
Other Certificated Salaries		1900	194,929.00	208,585.00	62,881.25	208,585.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			62,771,950.00	62,913,747.00	18,812,429.46	63,036,168.00	(122,421.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	330,658.00	458,774.00	128,998.35	458,774.00	0.00	0.0%
Classified Support Salaries		2200	4,156,919.00	4,165,197.00	1,361,602.41	4,165,197.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,842,839.00	2,845,525.00	955,193.79	2,845,525.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,727,232.00	5,795,962.00	1,790,386.39	5,795,962.00	0.00	0.0%
Other Classified Salaries		2900	2,064,947.00	2,082,784.00	578,956.06	2,082,784.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,122,595.00	15,348,242.00	4,815,137.00	15,348,242.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,168,678.00	5,200,306.00	1,540,005.66	5,287,045.00	(86,739.00)	-1.7%
PERS		3201-3202	2,597,911.00	2,636,060.00	798,940.20	2,636,060.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,022,580.00	2,042,287.00	589,389.69	2,042,287.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,149,856.00	11,385,339.00	3,396,284.02	9,116,474.00	2,268,865.00	19.9%
Unemployment Insurance		3501-3502	38,960.00	39,185.00	17,772.95	39,185.00	0.00	0.0%
Workers' Compensation		3601-3602	1,480,011.00	1,535,312.00	484,085.91	1,535,312.00	0.00	0.0%
OPEB, Allocated		3701-3702	184,108.00	168,506.00	53,257.04	168,506.00	0.00	0.0%
OPEB, Active Employees		3751-3752	218,736.00	209,134.00	69,096.40	209,134.00	0.00	0.0%
PERS Reduction		3801-3802	42,863.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,194,652.00	2,194,652.00	2,182,738.75	2,194,652.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,098,355.00	25,410,781.00	9,131,570.62	23,228,655.00	2,182,126.00	8.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	412,400.00	402,400.00	156.00	402,400.00	0.00	0.0%
Books and Other Reference Materials		4200	4,806.00	5,420.00	2,534.81	5,420.00	0.00	0.0%
Materials and Supplies		4300	2,179,144.00	2,396,325.00	780,678.08	2,406,325.00	(10,000.00)	-0.4%
Noncapitalized Equipment		4400	210,426.00	237,300.00	69,773.50	249,300.00	(12,000.00)	-5.1%
Food		4700	9,500.00	9,500.00	98.05	9,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,816,276.00	3,050,945.00	853,240.44	3,072,945.00	(22,000.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	54,500.00	54,500.00	0.00	54,500.00	0.00	0.0%
Travel and Conferences		5200	183,156.00	173,757.00	54,172.51	173,757.00	0.00	0.0%
Dues and Memberships		5300	38,835.00	40,346.00	29,541.70	40,346.00	0.00	0.0%
Insurance		5400-5450	815,000.00	815,099.00	779,871.71	815,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,389,435.00	4,375,207.00	1,325,811.02	4,375,207.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	993,177.00	1,047,572.00	279,873.66	1,047,572.00	0.00	0.0%
Transfers of Direct Costs		5710	585,433.00	764,245.00	156,638.57	764,245.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(141,025.00)	(136,551.00)	(28,170.49)	(136,551.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,413,437.00	3,587,043.00	1,825,898.10	3,634,243.00	(47,200.00)	-1.3%
Communications		5900	1,143,776.00	1,158,504.00	373,614.69	1,158,504.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,475,724.00	11,879,722.00	4,797,251.47	11,926,922.00	(47,200.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,631.00	10,630.66	10,631.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,964.00	16,937.53	215,964.00	(210,000.00)	-3521.1%
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	83,000.00	112,120.00	6,478.60	112,120.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	53,000.00	(53,000.00)	New
TOTAL, CAPITAL OUTLAY			83,000.00	128,715.00	34,046.79	391,715.00	(263,000.00)	-204.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	619.00	619.00	0.00	619.00	0.00	0.0%
Other Debt Service - Principal		7439	5,263.00	5,263.00	0.00	5,263.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,882.00	5,882.00	0.00	5,882.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,116,648.00)	(2,047,140.00)	(567,706.52)	(2,165,029.00)	117,889.00	-5.8%
Transfers of Indirect Costs - Interfund		7350	(622,988.00)	(620,056.00)	(119,370.40)	(620,056.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,739,636.00)	(2,667,196.00)	(687,076.92)	(2,785,085.00)	117,889.00	-4.4%
TOTAL, EXPENDITURES			114,634,146.00	116,070,838.00	37,756,598.86	114,225,444.00	1,845,394.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	500.00	600.00	500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500.00	600.00	500.00	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	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	(14,139,497.00)	(16,058,193.00)	(12,375,574.68)	(16,265,327.00)	(207,134.00)	1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,139,497.00)	(16,058,193.00)	(12,375,574.68)	(16,265,327.00)	(207,134.00)	1.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,139,497.00)	(16,058,693.00)	(12,376,174.68)	(16,265,827.00)	(207,134.00)	1.3%

Description	Resource Codes	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	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,094,840.00	15,356,708.00	1,479,386.52	15,867,058.00	510,350.00	3.3%
3) Other State Revenue		8300-8599	9,237,991.00	4,839,780.00	4,453,263.26	9,482,153.00	4,642,373.00	95.9%
4) Other Local Revenue		8600-8799	22,444,734.00	22,444,734.00	1,740,832.48	22,585,811.00	141,077.00	0.6%
5) TOTAL, REVENUES			52,568,184.00	48,431,841.00	13,464,101.26	53,725,641.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,902,383.00	18,127,579.00	5,092,058.21	18,127,579.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,861,989.00	18,444,908.00	5,730,209.16	18,613,218.00	(168,310.00)	-0.9%
3) Employee Benefits		3000-3999	11,632,662.00	11,698,380.00	3,675,166.10	11,752,055.00	(53,675.00)	-0.5%
4) Books and Supplies		4000-4999	6,792,138.00	6,254,436.00	2,789,716.43	7,468,486.00	(1,214,050.00)	-19.4%
5) Services and Other Operating Expenditures		5000-5999	5,823,690.00	6,182,324.00	1,988,241.64	7,370,123.00	(1,187,799.00)	-19.2%
6) Capital Outlay		6000-6999	62,713.00	423,313.00	73,878.97	2,246,271.00	(1,822,958.00)	-430.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,642,696.00	5,000,396.00	2,829,403.99	5,276,061.00	(275,665.00)	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,116,648.00	2,047,140.00	567,706.52	2,165,029.00	(117,889.00)	-5.8%
9) TOTAL, EXPENDITURES			67,834,919.00	68,178,476.00	22,746,381.02	73,018,822.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,266,735.00)	(19,746,635.00)	(9,282,279.76)	(19,293,181.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	377,236.00	377,236.00	63,450.00	377,236.00	0.00	0.0%
b) Transfers Out		7600-7629	68,531.00	68,531.00	0.00	0.00	68,531.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	1,681,881.00	1,681,881.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,139,497.00	16,058,193.00	12,375,574.68	16,265,327.00	207,134.00	1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,448,202.00	16,366,898.00	12,439,024.68	18,324,444.00		

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)			(818,533.00)	(3,379,737.00)	3,156,744.92	(968,737.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,978,054.00	4,991,642.27		4,991,642.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,978,054.00	4,991,642.27		4,991,642.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,978,054.00	4,991,642.27		4,991,642.27		
2) Ending Balance, June 30 (E + F1e)			4,159,521.00	1,611,905.27		4,022,905.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,159,521.00	1,611,905.61		4,022,905.61		
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	(0.34)		(0.34)		

Description	Resource Codes	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	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	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			5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	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	4,197,083.00	4,199,387.00	0.00	4,351,261.00	151,874.00	3.6%
Special Education Discretionary Grants		8182	236,813.00	236,813.00	0.00	236,813.00	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	953,177.00	1,190,135.00	111,018.81	1,190,135.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	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	6,448,206.00	6,448,206.00	891,670.75	6,688,697.00	240,491.00	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	712,022.00	716,585.00	171,077.00	716,585.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	28,016.00	28,016.00	0.00	28,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	488,937.00	488,937.00	0.00	488,937.00	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	124,671.00	124,671.00	35,842.75	205,595.00	80,924.00	64.9%
Vocational and Applied Technology Education	3500-3699	8290	180,701.00	197,741.00	0.00	197,741.00	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	1,725,214.00	1,726,217.00	269,777.21	1,763,278.00	37,061.00	2.1%
TOTAL, FEDERAL REVENUE			15,094,840.00	15,356,708.00	1,479,386.52	15,867,058.00	510,350.00	3.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,034,482.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,851,020.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	504,483.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	620,820.00	620,820.00	97,994.96	718,820.00	98,000.00	15.8%
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	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	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	269,731.00	269,731.00	0.00	279,452.00	9,721.00	3.6%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,412,053.00	1,403,827.00	2,700,757.00	5,938,479.00	4,534,652.00	323.0%
TOTAL, OTHER STATE REVENUE			9,237,991.00	4,839,780.00	4,453,263.26	9,482,153.00	4,642,373.00	95.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	2,625,000.00	2,625,000.00	0.00	2,625,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,000.00	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	80,000.00	80,000.00	44,451.87	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	10,814,567.00	10,814,567.00	0.00	10,814,567.00	0.00	0.0%
Interagency Services	All Other	8677	25,000.00	25,000.00	0.00	25,000.00	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 (5		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	85,000.00	85,000.00	8,609.61	226,077.00	141,077.00	166.0%
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	8,815,167.00	8,815,167.00	1,685,771.00	8,815,167.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,444,734.00	22,444,734.00	1,740,832.48	22,585,811.00	141,077.00	0.6%
TOTAL, REVENUES			52,568,184.00	48,431,841.00	13,464,101.26	53,725,641.00	5,293,800.00	10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,423,362.00	13,622,317.00	3,707,324.90	13,622,317.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,023,716.00	3,059,181.00	926,200.36	3,059,181.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,080,126.00	1,082,589.00	333,575.56	1,082,589.00	0.00	0.0%
Other Certificated Salaries		1900	375,179.00	363,492.00	124,957.39	363,492.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,902,383.00	18,127,579.00	5,092,058.21	18,127,579.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,946,320.00	5,964,785.00	1,696,503.79	6,083,095.00	(118,310.00)	-2.0%
Classified Support Salaries		2200	9,967,326.00	9,572,994.00	3,161,221.54	9,572,994.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	704,569.00	698,358.00	235,621.79	698,358.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	726,298.00	770,597.00	245,013.27	820,597.00	(50,000.00)	-6.5%
Other Classified Salaries		2900	1,517,476.00	1,438,174.00	391,848.77	1,438,174.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,861,989.00	18,444,908.00	5,730,209.16	18,613,218.00	(168,310.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,438,810.00	1,449,432.00	400,350.77	1,449,432.00	0.00	0.0%
PERS		3201-3202	3,239,950.00	3,268,122.00	893,271.26	3,310,046.00	(41,924.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	1,718,158.00	1,751,690.00	477,213.71	1,760,740.00	(9,050.00)	-0.5%
Health and Welfare Benefits		3401-3402	4,072,581.00	4,262,447.00	1,612,767.79	4,262,447.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,391.00	19,790.00	5,362.05	19,849.00	(59.00)	-0.3%
Workers' Compensation		3601-3602	698,527.00	724,964.00	219,073.66	727,389.00	(2,425.00)	-0.3%
OPEB, Allocated		3701-3702	79,790.00	78,899.00	21,181.61	79,116.00	(217.00)	-0.3%
OPEB, Active Employees		3751-3752	150,216.00	143,036.00	45,945.25	143,036.00	0.00	0.0%
PERS Reduction		3801-3802	216,239.00	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			11,632,662.00	11,698,380.00	3,675,166.10	11,752,055.00	(53,675.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,405,440.00	1,624,184.00	1,076,856.51	1,424,184.00	200,000.00	12.3%
Books and Other Reference Materials		4200	18,088.00	19,507.00	6,291.86	19,507.00	0.00	0.0%
Materials and Supplies		4300	4,707,160.00	4,048,493.00	1,573,807.28	5,462,543.00	(1,414,050.00)	-34.9%
Noncapitalized Equipment		4400	661,450.00	562,252.00	132,760.78	562,252.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,792,138.00	6,254,436.00	2,789,716.43	7,468,486.00	(1,214,050.00)	-19.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,718,500.00	1,718,500.00	0.00	1,718,500.00	0.00	0.0%
Travel and Conferences		5200	215,267.00	227,969.00	74,093.13	236,666.00	(8,697.00)	-3.8%
Dues and Memberships		5300	13,350.00	15,842.00	234.00	15,842.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,250.00	55,250.00	13,995.08	55,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	609,230.00	796,350.00	282,020.81	796,350.00	0.00	0.0%
Transfers of Direct Costs		5710	(585,433.00)	(764,245.00)	(156,638.57)	(764,245.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,200.00)	(30,976.00)	(9,023.96)	(30,976.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,767,709.00	4,099,397.00	1,760,107.85	5,278,499.00	(1,179,102.00)	-28.8%
Communications		5900	60,017.00	64,237.00	23,453.30	64,237.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,823,690.00	6,182,324.00	1,988,241.64	7,370,123.00	(1,187,799.00)	-19.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	24,815.00	24,815.00	24,815.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	42,965.00	42,965.51	42,965.00	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	62,713.00	355,533.00	6,098.46	2,178,491.00	(1,822,958.00)	-512.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,713.00	423,313.00	73,878.97	2,246,271.00	(1,822,958.00)	-430.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,501,685.00	2,492,131.00	994,422.73	2,492,131.00	0.00	0.0%
Other Debt Service - Principal		7439	2,141,011.00	2,508,265.00	1,834,981.26	2,783,930.00	(275,665.00)	-11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,642,696.00	5,000,396.00	2,829,403.99	5,276,061.00	(275,665.00)	-5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,116,648.00	2,047,140.00	567,706.52	2,165,029.00	(117,889.00)	-5.8%
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			2,116,648.00	2,047,140.00	567,706.52	2,165,029.00	(117,889.00)	-5.8%
TOTAL, EXPENDITURES			67,834,919.00	68,178,476.00	22,746,381.02	73,018,822.00	(4,840,346.00)	-7.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	377,236.00	377,236.00	63,450.00	377,236.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			377,236.00	377,236.00	63,450.00	377,236.00	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	68,531.00	68,531.00	0.00	0.00	68,531.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,531.00	68,531.00	0.00	0.00	68,531.00	100.0%
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	1,681,881.00	1,681,881.00	New
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	1,681,881.00	1,681,881.00	New
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	14,139,497.00	16,058,193.00	12,375,574.68	16,265,327.00	207,134.00	1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,139,497.00	16,058,193.00	12,375,574.68	16,265,327.00	207,134.00	1.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			14,448,202.00	16,366,898.00	12,439,024.68	18,324,444.00	(1,957,546.00)	12.0%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	112,026,416.00	126,790,050.00	32,291,118.78	131,514,972.00	4,724,922.00	3.7%
2) Federal Revenue		8100-8299	15,599,441.00	15,861,309.00	1,479,386.52	16,371,659.00	510,350.00	3.2%
3) Other State Revenue		8300-8599	22,696,184.00	8,412,203.00	4,527,842.78	12,784,394.00	4,372,191.00	52.0%
4) Other Local Revenue		8600-8799	25,049,726.00	25,277,440.00	2,727,152.03	25,272,598.04	(4,841.96)	0.0%
5) TOTAL, REVENUES			175,371,767.00	176,341,002.00	41,025,500.11	185,943,623.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,674,333.00	81,041,326.00	23,904,487.67	81,163,747.00	(122,421.00)	-0.2%
2) Classified Salaries		2000-2999	33,984,584.00	33,793,150.00	10,545,346.16	33,961,460.00	(168,310.00)	-0.5%
3) Employee Benefits		3000-3999	36,731,017.00	37,109,161.00	12,806,736.72	34,980,710.00	2,128,451.00	5.7%
4) Books and Supplies		4000-4999	9,608,414.00	9,305,381.00	3,642,956.87	10,541,431.00	(1,236,050.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	17,299,414.00	18,062,046.00	6,785,493.11	19,297,045.00	(1,234,999.00)	-6.8%
6) Capital Outlay		6000-6999	145,713.00	552,028.00	107,925.76	2,637,986.00	(2,085,958.00)	-377.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,648,578.00	5,006,278.00	2,829,403.99	5,281,943.00	(275,665.00)	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(622,988.00)	(620,056.00)	(119,370.40)	(620,056.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			182,469,065.00	184,249,314.00	60,502,979.88	187,244,266.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,097,298.00)	(7,908,312.00)	(19,477,479.77)	(1,300,642.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	377,236.00	377,236.00	63,450.00	377,236.00	0.00	0.0%
b) Transfers Out		7600-7629	68,531.00	69,031.00	600.00	500.00	68,531.00	99.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	1,681,881.00	1,681,881.00	New
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			308,705.00	308,205.00	62,850.00	2,058,617.00		

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)			(6,788,593.00)	(7,600,107.00)	(19,414,629.77)	757,974.04		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,717,135.00	35,966,534.66		35,966,534.66	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)			34,717,135.00	35,966,534.66		35,966,534.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,717,135.00	35,966,534.66		35,966,534.66		
2) Ending Balance, June 30 (E + F1e)			27,928,542.00	28,366,427.66		36,724,508.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,594.00	255,594.00		276,360.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,159,521.00	1,611,905.61		4,022,905.61		
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	14,338,427.00	17,323,928.39		23,000,243.43		
Site Descretionary -0001	0000	9780				820,830.00		
Adult Ed - 0012/0852	0000	9780				957,241.00		
Business Summit - 0014	0000	9780				9,195.00		
HTA H&W Holding Acct-0091	0000	9780				300,000.00		
Equip Replacement - 0301	0000	9780				333,362.00		
MAA - 0310	0000	9780				221,600.00		
E-Rate Projects - 0390	0000	9780				723,311.00		
Site Donations - 0600	0000	9780				33,250.00		
ROTC Accts - 0605	0000	9780				10,872.00		
LCFF GAP Reserve	0000	9780				12,000,000.00		
MYP Planning	0000	9780				6,915,178.69		
Site Lottery Carry Over - 1101	1100	9780				675,403.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,150,000.00	9,150,000.00		9,400,000.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.34)		(0.34)		

Description	Resource Codes	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	77,764,714.00	93,557,048.00	25,483,462.00	93,623,662.00	66,614.00	0.1%
Education Protection Account State Aid - Current Year		8012	14,917,909.00	14,917,909.00	4,894,054.00	19,576,217.00	4,658,308.00	31.2%
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	353,695.00	353,695.00	0.00	353,695.00	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	19,662,329.00	19,662,329.00	0.00	19,662,329.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,063,113.00	1,063,113.00	1,042,493.14	1,063,113.00	0.00	0.0%
Prior Years' Taxes		8043	1,928,306.00	1,928,306.00	891,257.56	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	191,634.00	191,634.00	108,655.08	191,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,339,359.00)	(5,339,359.00)	0.00	(5,339,359.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,613,821.00	1,613,821.00	0.00	1,613,821.00	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			112,156,162.00	127,948,496.00	32,419,921.78	132,673,418.00	4,724,922.00	3.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,790,619.00)	(6,500,619.00)	(5,790,619.00)	(6,500,619.00)	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	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	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	318,700.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(448,446.00)	(448,446.00)	(128,803.00)	(448,446.00)	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			112,026,416.00	126,790,050.00	32,291,118.78	131,514,972.00	4,724,922.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,197,083.00	4,199,387.00	0.00	4,351,261.00	151,874.00	3.6%
Special Education Discretionary Grants		8182	236,813.00	236,813.00	0.00	236,813.00	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	953,177.00	1,190,135.00	111,018.81	1,190,135.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	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	6,448,206.00	6,448,206.00	891,670.75	6,688,697.00	240,491.00	3.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	712,022.00	716,585.00	171,077.00	716,585.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	28,016.00	28,016.00	0.00	28,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	488,937.00	488,937.00	0.00	488,937.00	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	124,671.00	124,671.00	35,842.75	205,595.00	80,924.00	64.9%
Vocational and Applied Technology Education	3500-3699	8290	180,701.00	197,741.00	0.00	197,741.00	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	2,229,815.00	2,230,818.00	269,777.21	2,267,879.00	37,061.00	1.7%
TOTAL, FEDERAL REVENUE			15,599,441.00	15,861,309.00	1,479,386.52	16,371,659.00	510,350.00	3.2%
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	1,034,482.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,851,020.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	504,483.00	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	3,223,710.00	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	931,226.00	931,226.00	0.00	736,185.00	(195,041.00)	-20.9%
Lottery - Unrestricted and Instructional Material		8560	3,186,876.00	3,186,876.00	172,574.48	3,284,876.00	98,000.00	3.1%
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	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	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	269,731.00	269,731.00	0.00	279,452.00	9,721.00	3.6%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,149,254.00	1,478,968.00	2,700,757.00	5,938,479.00	4,459,511.00	301.5%
TOTAL, OTHER STATE REVENUE			22,696,184.00	8,412,203.00	4,527,842.78	12,784,394.00	4,372,191.00	52.0%

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	2,625,000.00	2,625,000.00	0.00	2,625,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,410.00	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	185,000.00	185,000.00	89,822.37	185,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	20,480.98	135,000.00	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	200,000.00	28,933.43	200,000.00	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	80,000.00	80,000.00	44,451.87	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	10,814,567.00	10,814,567.00	0.00	10,814,567.00	0.00	0.0%
Interagency Services	All Other	8677	934,000.00	934,000.00	517,497.11	988,081.04	54,081.04	5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,460,992.00	1,488,706.00	337,785.27	1,429,783.00	(58,923.00)	-4.0%
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	8,815,167.00	8,815,167.00	1,685,771.00	8,815,167.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,049,726.00	25,277,440.00	2,727,152.03	25,272,598.04	(4,841.96)	0.0%
TOTAL, REVENUES			175,371,767.00	176,341,002.00	41,025,500.11	185,943,623.04	9,602,621.04	5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,093,157.00	67,202,799.00	19,643,704.27	67,325,220.00	(122,421.00)	-0.2%
Certificated Pupil Support Salaries		1200	5,409,381.00	5,455,398.00	1,625,329.47	5,455,398.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,601,687.00	7,811,052.00	2,447,615.29	7,811,052.00	0.00	0.0%
Other Certificated Salaries		1900	570,108.00	572,077.00	187,838.64	572,077.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,674,333.00	81,041,326.00	23,904,487.67	81,163,747.00	(122,421.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,276,978.00	6,423,559.00	1,825,502.14	6,541,869.00	(118,310.00)	-1.8%
Classified Support Salaries		2200	14,124,245.00	13,738,191.00	4,522,823.95	13,738,191.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,547,408.00	3,543,883.00	1,190,815.58	3,543,883.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,453,530.00	6,566,559.00	2,035,399.66	6,616,559.00	(50,000.00)	-0.8%
Other Classified Salaries		2900	3,582,423.00	3,520,958.00	970,804.83	3,520,958.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,984,584.00	33,793,150.00	10,545,346.16	33,961,460.00	(168,310.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,607,488.00	6,649,738.00	1,940,356.43	6,736,477.00	(86,739.00)	-1.3%
PERS		3201-3202	5,837,861.00	5,904,182.00	1,692,211.46	5,946,106.00	(41,924.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	3,740,738.00	3,793,977.00	1,066,603.40	3,803,027.00	(9,050.00)	-0.2%
Health and Welfare Benefits		3401-3402	15,222,437.00	15,647,786.00	5,009,051.81	13,378,921.00	2,268,865.00	14.5%
Unemployment Insurance		3501-3502	57,351.00	58,975.00	23,135.00	59,034.00	(59.00)	-0.1%
Workers' Compensation		3601-3602	2,178,538.00	2,260,276.00	703,159.57	2,262,701.00	(2,425.00)	-0.1%
OPEB, Allocated		3701-3702	263,898.00	247,405.00	74,438.65	247,622.00	(217.00)	-0.1%
OPEB, Active Employees		3751-3752	368,952.00	352,170.00	115,041.65	352,170.00	0.00	0.0%
PERS Reduction		3801-3802	259,102.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,194,652.00	2,194,652.00	2,182,738.75	2,194,652.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,731,017.00	37,109,161.00	12,806,736.72	34,980,710.00	2,128,451.00	5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,817,840.00	2,026,584.00	1,077,012.51	1,826,584.00	200,000.00	9.9%
Books and Other Reference Materials		4200	22,894.00	24,927.00	8,826.67	24,927.00	0.00	0.0%
Materials and Supplies		4300	6,886,304.00	6,444,818.00	2,354,485.36	7,868,868.00	(1,424,050.00)	-22.1%
Noncapitalized Equipment		4400	871,876.00	799,552.00	202,534.28	811,552.00	(12,000.00)	-1.5%
Food		4700	9,500.00	9,500.00	98.05	9,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,608,414.00	9,305,381.00	3,642,956.87	10,541,431.00	(1,236,050.00)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,773,000.00	1,773,000.00	0.00	1,773,000.00	0.00	0.0%
Travel and Conferences		5200	398,423.00	401,726.00	128,265.64	410,423.00	(8,697.00)	-2.2%
Dues and Memberships		5300	52,185.00	56,188.00	29,775.70	56,188.00	0.00	0.0%
Insurance		5400-5450	815,000.00	815,099.00	779,871.71	815,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,445,685.00	4,430,457.00	1,339,806.10	4,430,457.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,602,407.00	1,843,922.00	561,894.47	1,843,922.00	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	(172,225.00)	(167,527.00)	(37,194.45)	(167,527.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,181,146.00	7,686,440.00	3,586,005.95	8,912,742.00	(1,226,302.00)	-16.0%
Communications		5900	1,203,793.00	1,222,741.00	397,067.99	1,222,741.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,299,414.00	18,062,046.00	6,785,493.11	19,297,045.00	(1,234,999.00)	-6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	35,446.00	35,445.66	35,446.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	48,929.00	59,903.04	258,929.00	(210,000.00)	-429.2%
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	145,713.00	467,653.00	12,577.06	2,290,611.00	(1,822,958.00)	-389.8%
Equipment Replacement		6500	0.00	0.00	0.00	53,000.00	(53,000.00)	New
TOTAL, CAPITAL OUTLAY			145,713.00	552,028.00	107,925.76	2,637,986.00	(2,085,958.00)	-377.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,502,304.00	2,492,750.00	994,422.73	2,492,750.00	0.00	0.0%
Other Debt Service - Principal		7439	2,146,274.00	2,513,528.00	1,834,981.26	2,789,193.00	(275,665.00)	-11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,648,578.00	5,006,278.00	2,829,403.99	5,281,943.00	(275,665.00)	-5.5%
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	(622,988.00)	(620,056.00)	(119,370.40)	(620,056.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(622,988.00)	(620,056.00)	(119,370.40)	(620,056.00)	0.00	0.0%
TOTAL, EXPENDITURES			182,469,065.00	184,249,314.00	60,502,979.88	187,244,266.00	(2,994,952.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	377,236.00	377,236.00	63,450.00	377,236.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			377,236.00	377,236.00	63,450.00	377,236.00	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	68,531.00	69,031.00	600.00	500.00	68,531.00	99.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,531.00	69,031.00	600.00	500.00	68,531.00	99.3%
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	1,681,881.00	1,681,881.00	New
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	1,681,881.00	1,681,881.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			308,705.00	308,205.00	62,850.00	2,058,617.00	(1,750,412.00)	567.9%

Resource	Description	2013-14 Projected Year Totals
6300	Lottery: Instructional Materials	300,874.51
6500	Special Education	157,264.73
6512	Special Ed: Mental Health Services	1,449,835.69
7405	Common Core State Standards Implementati	2,113,000.00
9010	Other Restricted Local	1,930.68
Total, Restricted Balance		<u>4,022,905.61</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,021,507.00	3,374,937.00	1,139,504.00	3,468,558.00	93,621.00	2.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	752,076.00	398,646.00	57,333.49	520,940.00	122,294.00	30.7%
4) Other Local Revenue		8600-8799	383,432.00	382,932.00	79,905.54	382,932.00	0.00	0.0%
5) TOTAL, REVENUES			4,157,015.00	4,156,515.00	1,276,743.03	4,372,430.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,841,050.00	1,885,993.00	555,104.28	1,902,393.00	(16,400.00)	-0.9%
2) Classified Salaries		2000-2999	271,627.00	271,627.00	85,098.52	277,627.00	(6,000.00)	-2.2%
3) Employee Benefits		3000-3999	509,665.00	537,762.00	165,062.29	542,368.00	(4,606.00)	-0.9%
4) Books and Supplies		4000-4999	247,759.00	248,059.00	124,944.17	285,859.00	(37,800.00)	-15.2%
5) Services and Other Operating Expenditures		5000-5999	849,186.00	858,106.00	242,288.09	867,379.00	(9,273.00)	-1.1%
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			3,719,287.00	3,801,547.00	1,172,497.35	3,875,626.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			437,728.00	354,968.00	104,245.68	496,804.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500.00	500.00	500.00	0.00	0.0%
b) Transfers Out		7600-7629	377,236.00	377,236.00	63,450.00	377,236.00	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			(377,236.00)	(376,736.00)	(62,950.00)	(376,736.00)		

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)			60,492.00	(21,768.00)	41,295.68	120,068.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	1,201,808.00	1,272,160.91	1,272,160.91	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,201,808.00	1,272,160.91	1,272,160.91		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,201,808.00	1,272,160.91	1,272,160.91		
2) Ending Balance, June 30 (E + F1e)				1,262,300.00	1,250,392.91	1,392,228.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	25,551.00	25,572.09	99,497.09		
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	1,236,749.00	1,224,820.82	1,292,731.82		
CPHS			0000			70,031.52		
CPHS Donations			0000			2,397.79		
WCA			0000			1,137,254.19		
WCA Donations			0000			33,248.11		
CPHS Lottery			1100			12,423.62		
WCA Lottery			1100			37,376.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	2,544,796.00	774,978.00	2,638,417.00	93,621.00	3.7%
Education Protection Account State Aid - Current Year		8012	411,690.00	381,695.00	95,424.00	381,695.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,161,371.00	0.00	140,299.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	448,446.00	448,446.00	128,803.00	448,446.00	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			3,021,507.00	3,374,937.00	1,139,504.00	3,468,558.00	93,621.00	2.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,775.00	8,714.00	0.00	5,083.00	(3,631.00)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	81,425.00	81,425.00	4,123.49	81,425.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	273,303.00	273,303.00	0.00	273,303.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	384,573.00	35,204.00	53,210.00	161,129.00	125,925.00	357.7%
TOTAL, OTHER STATE REVENUE			752,076.00	398,646.00	57,333.49	520,940.00	122,294.00	30.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	417.84	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	39,500.00	31,847.70	39,500.00	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	342,032.00	342,032.00	47,640.00	342,032.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,432.00	382,932.00	79,905.54	382,932.00	0.00	0.0%
TOTAL, REVENUES			4,157,015.00	4,156,515.00	1,276,743.03	4,372,430.00		

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	1,484,531.00	1,529,474.00	456,885.06	1,545,874.00	(16,400.00)	-1.1%
Certificated Pupil Support Salaries		1200	13,614.00	13,614.00	0.00	13,614.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	342,905.00	342,905.00	98,219.22	342,905.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,841,050.00	1,885,993.00	555,104.28	1,902,393.00	(16,400.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	500.00	500.00	0.00	500.00	0.00	0.0%
Classified Support Salaries		2200	36,963.00	38,582.00	13,357.51	38,582.00	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	161,524.00	161,701.00	49,056.78	167,701.00	(6,000.00)	-3.7%
Other Classified Salaries		2900	72,640.00	70,844.00	22,684.23	70,844.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			271,627.00	271,627.00	85,098.52	277,627.00	(6,000.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	153,392.00	156,794.00	46,507.10	157,321.00	(527.00)	-0.3%
PERS		3201-3202	43,152.00	43,152.00	12,627.63	43,152.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43,802.00	43,802.00	12,880.18	43,802.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	217,849.00	242,544.00	76,539.24	246,623.00	(4,079.00)	-1.7%
Unemployment Insurance		3501-3502	1,056.00	1,056.00	320.13	1,056.00	0.00	0.0%
Workers' Compensation		3601-3602	40,142.00	40,142.00	13,111.30	40,142.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,585.00	4,585.00	1,247.13	4,585.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,687.00	5,687.00	1,829.58	5,687.00	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			509,665.00	537,762.00	165,062.29	542,368.00	(4,606.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,049.00	16,049.00	7,760.70	16,049.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	125,901.00	132,116.00	62,801.41	136,116.00	(4,000.00)	-3.0%
Noncapitalized Equipment		4400	99,509.00	99,594.00	54,382.06	133,394.00	(33,800.00)	-33.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			247,759.00	248,059.00	124,944.17	285,859.00	(37,800.00)	-15.2%
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	6,300.00	6,310.00	133.48	6,310.00	0.00	0.0%
Dues and Memberships		5300	5,118.00	5,118.00	89.00	5,118.00	0.00	0.0%
Insurance		5400-5450	9,960.00	9,960.00	9,960.00	9,960.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,000.00	81,000.00	6,425.89	81,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	484,789.00	493,619.00	150,257.46	493,619.00	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	151,975.00	152,352.00	28,833.69	152,352.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,212.00	100,915.00	44,685.21	110,188.00	(9,273.00)	-9.2%
Communications		5900	8,832.00	8,832.00	1,903.36	8,832.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			849,386.00	858,106.00	242,288.09	867,379.00	(9,273.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,719,287.00	3,801,547.00	1,172,497.35	3,875,626.00		

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	500.00	500.00	500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500.00	500.00	500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	377,236.00	377,236.00	63,450.00	377,236.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			377,236.00	377,236.00	63,450.00	377,236.00	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)			(377,236.00)	(376,736.00)	(62,950.00)	(376,736.00)		

Resource	Description	2013/14 Projected Year Totals
6230	California Clean Energy Jobs Act	51,125.00
6300	Lottery: Instructional Materials	25,572.09
7405	Common Core State Standards Implementation	22,800.00
Total, Restricted Balance		<u>99,497.09</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,000.00	170,000.00	8,976.76	170,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,364,628.00	1,364,628.00	394,101.43	1,364,628.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	13,173.17	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,534,628.00	1,534,628.00	416,251.36	1,534,628.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	468,655.00	453,206.00	151,806.41	453,206.00	0.00	0.0%
2) Classified Salaries		2000-2999	494,063.00	463,827.00	140,885.97	463,827.00	0.00	0.0%
3) Employee Benefits		3000-3999	268,366.00	308,800.00	102,798.57	308,800.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,972.00	34,826.00	4,931.41	34,826.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,304.00	201,701.00	15,991.94	201,701.00	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	79,327.00	79,327.00	16,898.40	79,327.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,541,687.00	1,541,687.00	433,312.70	1,541,687.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,059.00)	(7,059.00)	(17,061.34)	(7,059.00)		
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)			(7,059.00)	(7,059.00)	(17,061.34)	(7,059.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,698.00	28,800.28		28,800.28	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)			80,698.00	28,800.28		28,800.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,698.00	28,800.28		28,800.28		
2) Ending Balance, June 30 (E + F1e)			73,639.00	21,741.28		21,741.28		
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	73,639.00	21,741.28		21,741.28		
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	170,000.00	170,000.00	8,976.76	170,000.00	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			170,000.00	170,000.00	8,976.76	170,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	12,000.00	12,000.00	2,228.05	12,000.00	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	1,345,128.00	1,345,128.00	389,998.38	1,345,128.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	1,875.00	7,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,364,628.00	1,364,628.00	394,101.43	1,364,628.00	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	0.00	27.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	13,146.17	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	13,173.17	0.00	0.00	0.0%
TOTAL REVENUES			1,534,628.00	1,534,628.00	416,251.36	1,534,628.00		

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	361,138.00	369,432.00	131,492.29	369,432.00	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	107,517.00	83,774.00	20,314.12	83,774.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			468,655.00	453,206.00	151,806.41	453,206.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	386,995.00	346,658.00	107,777.88	346,658.00	0.00	0.0%
Classified Support Salaries		2200	14,036.00	7,788.00	1,082.17	7,788.00	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	93,032.00	109,381.00	32,025.92	109,381.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			494,063.00	463,827.00	140,885.97	463,827.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,052.00	35,861.00	11,357.63	35,861.00	0.00	0.0%
PERS		3201-3202	71,262.00	76,075.00	23,538.11	76,075.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	41,051.00	42,071.00	12,163.98	42,071.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	88,563.00	127,016.00	47,382.13	127,016.00	0.00	0.0%
Unemployment Insurance		3501-3502	480.00	492.00	146.41	492.00	0.00	0.0%
Workers' Compensation		3601-3602	18,291.00	19,380.00	5,999.18	19,380.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,087.00	2,107.00	569.75	2,107.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,573.00	5,798.00	1,641.38	5,798.00	0.00	0.0%
PERS Reduction		3801-3802	7,007.00	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			268,366.00	308,800.00	102,798.57	308,800.00	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	30,972.00	34,015.00	3,308.64	34,015.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	811.00	1,622.77	811.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,972.00	34,826.00	4,931.41	34,826.00	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	4,500.00	4,570.00	1,271.75	4,570.00	0.00	0.0%
Dues and Memberships		5300	220.00	348.00	241.00	348.00	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	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	183,750.00	183,750.00	10,155.63	183,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,834.00	6,948.00	3,236.49	6,948.00	0.00	0.0%
Communications		5900	5,000.00	5,085.00	1,087.07	5,085.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,304.00	201,701.00	15,991.94	201,701.00	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	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	79,327.00	79,327.00	16,898.40	79,327.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,327.00	79,327.00	16,898.40	79,327.00	0.00	0.0%
TOTAL, EXPENDITURES			1,541,687.00	1,541,687.00	433,312.70	1,541,687.00		

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	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,547,728.00	9,547,728.00	2,392.06	9,547,728.00	0.00	0.0%
3) Other State Revenue		8300-8599	739,730.00	739,730.00	217.10	739,730.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,071,428.00	1,071,428.00	399,160.16	1,071,428.00	0.00	0.0%
5) TOTAL, REVENUES			11,358,886.00	11,358,886.00	401,769.32	11,358,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,936,801.00	3,936,801.00	1,169,575.49	3,936,801.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,579,838.00	1,579,838.00	514,154.24	1,579,838.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,734,145.00	4,515,000.00	1,030,032.35	4,515,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	420,782.00	420,782.00	158,408.67	420,782.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,000.00	274,145.00	196,192.64	274,145.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	365,866.00	365,866.00	80,433.13	365,866.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	540,729.00	540,729.00	102,472.00	540,729.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,633,161.00	11,633,161.00	3,251,268.52	11,633,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(274,275.00)	(274,275.00)	(2,849,499.20)	(274,275.00)		
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)			(274,275.00)	(274,275.00)	(2,849,499.20)	(274,275.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,728,944.00	5,210,083.89		5,210,083.89	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)			4,728,944.00	5,210,083.89		5,210,083.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,728,944.00	5,210,083.89		5,210,083.89		
2) Ending Balance, June 30 (E + F1e)			4,454,669.00	4,935,808.89		4,935,808.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,454,669.00	4,935,808.89		4,935,808.89		
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	9,547,728.00	9,547,728.00	2,392.06	9,547,728.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,547,728.00	9,547,728.00	2,392.06	9,547,728.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	739,730.00	739,730.00	217.10	739,730.00	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			739,730.00	739,730.00	217.10	739,730.00	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	1,065,622.00	1,065,622.00	395,834.79	1,065,622.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,806.00	5,806.00	3,325.37	5,806.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,071,428.00	1,071,428.00	399,160.16	1,071,428.00	0.00	0.0%
TOTAL, REVENUES			11,358,886.00	11,358,886.00	401,769.32	11,358,886.00		

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	2,743,682.00	2,743,682.00	803,285.55	2,743,682.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	611,340.00	611,340.00	195,276.29	611,340.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	451,407.00	451,407.00	136,613.16	451,407.00	0.00	0.0%
Other Classified Salaries		2900	130,372.00	130,372.00	34,400.49	130,372.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,936,801.00	3,936,801.00	1,169,575.49	3,936,801.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	625,319.00	625,319.00	179,294.86	625,319.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	282,935.00	282,935.00	75,948.37	282,935.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	502,807.00	553,722.00	222,443.65	553,722.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,969.00	1,969.00	582.85	1,969.00	0.00	0.0%
Workers' Compensation		3601-3602	74,798.00	74,798.00	23,946.91	74,798.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,543.00	8,543.00	2,297.99	8,543.00	0.00	0.0%
OPEB, Active Employees		3751-3752	32,552.00	32,552.00	9,639.61	32,552.00	0.00	0.0%
PERS Reduction		3801-3802	50,915.00	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			1,579,838.00	1,579,838.00	514,154.24	1,579,838.00	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	382,268.00	382,268.00	192,537.96	382,268.00	0.00	0.0%
Noncapitalized Equipment		4400	87,319.00	87,319.00	26,626.30	87,319.00	0.00	0.0%
Food		4700	4,264,558.00	4,045,413.00	810,868.09	4,045,413.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,734,145.00	4,515,000.00	1,030,032.35	4,515,000.00	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	23,066.00	23,066.00	5,457.49	23,066.00	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	272,051.00	272,051.00	89,675.72	272,051.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	260,294.00	260,294.00	51,205.98	260,294.00	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	(165,700.00)	(169,325.00)	(1,829.00)	(169,325.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,948.00	22,573.00	1,660.50	22,573.00	0.00	0.0%
Communications		5900	12,123.00	12,123.00	12,237.98	12,123.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			420,782.00	420,782.00	158,408.67	420,782.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	55,000.00	120,158.00	52,056.00	120,158.00	0.00	0.0%
Equipment		6400	0.00	153,987.00	144,136.64	153,987.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,000.00	274,145.00	196,192.64	274,145.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	160,866.00	160,866.00	80,433.13	160,866.00	0.00	0.0%
Other Debt Service - Principal		7439	205,000.00	205,000.00	0.00	205,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			365,866.00	365,866.00	80,433.13	365,866.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	540,729.00	540,729.00	102,472.00	540,729.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			540,729.00	540,729.00	102,472.00	540,729.00	0.00	0.0%
TOTAL, EXPENDITURES			11,633,161.00	11,633,161.00	3,251,268.52	11,633,161.00		

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	710,000.00	0.00	710,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	710,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	214.14	3,000.00	0.00	0.0%
5) TOTAL REVENUES			713,000.00	713,000.00	214.14	713,000.00		
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	115,000.00	162,089.00	116,206.53	162,089.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,474,161.00	1,009,490.00	237,687.19	1,009,490.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,000.00	482,582.00	62,298.37	482,582.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,654,161.00	1,654,161.00	416,192.09	1,654,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(941,161.00)	(941,161.00)	(415,977.95)	(941,161.00)		
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)			(941,161.00)	(941,161.00)	(415,977.95)	(941,161.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,811,161.00	1,822,734.33		1,822,734.33	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)			1,811,161.00	1,822,734.33		1,822,734.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,811,161.00	1,822,734.33		1,822,734.33		
2) Ending Balance, June 30 (E + F1e)			870,000.00	881,573.33		881,573.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	870,000.00	881,573.33		881,573.33		
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	710,000.00	0.00	710,000.00	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	710,000.00	0.00	710,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	710,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			710,000.00	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	3,000.00	3,000.00	214.14	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%
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			3,000.00	3,000.00	214.14	3,000.00	0.00	0.0%
TOTAL, REVENUES			713,000.00	713,000.00	214.14	713,000.00		

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	115,000.00	162,089.00	116,206.53	162,089.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,000.00	162,089.00	116,206.53	162,089.00	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	1,234,161.00	769,490.00	153,488.19	769,490.00	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	240,000.00	240,000.00	84,199.00	240,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,474,161.00	1,009,490.00	237,687.19	1,009,490.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	482,582.00	62,298.37	482,582.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	65,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	482,582.00	62,298.37	482,582.00	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			1,654,161.00	1,654,161.00	416,192.09	1,654,161.00		

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	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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,500,000.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,500,000.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,500,000.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			1,500,000.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	1,500,000.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	138.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	138.53	0.00		
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)			0.00	0.00	138.53	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	138.53	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	1,500,000.00		1,500,000.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	1,500,000.00		1,500,000.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	1,500,000.00		1,500,000.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	1,500,000.00		1,500,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	1,500,000.00		1,500,000.00		
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)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	138.53	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	138.53	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	138.53	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	12,311.12	36,000.00	1,000.00	2.9%
5) TOTAL, REVENUES			35,000.00	35,000.00	12,311.12	36,000.00		
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	293.00	292.56	293.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	66.00	62.64	66.00	0.00	0.0%
4) Books and Supplies		4000-4999	325,000.00	307,636.00	6,629.63	307,636.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	123,000.00	88,511.00	9,187.57	32,306.00	56,205.00	63.5%
6) Capital Outlay		6000-6999	12,218,923.00	10,725,665.00	5,483,139.96	10,592,536.00	133,129.00	1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,666,923.00	11,122,171.00	5,499,312.36	10,932,837.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,631,923.00)	(11,087,171.00)	(5,487,001.24)	(10,896,837.00)		
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)			(12,631,923.00)	(11,087,171.00)	(5,487,001.24)	(10,896,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,596,304.00	27,323,891.03		27,323,891.03	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)			28,596,304.00	27,323,891.03		27,323,891.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,596,304.00	27,323,891.03		27,323,891.03		
2) Ending Balance, June 30 (E + F1e)			15,964,381.00	16,236,720.03		16,427,054.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,964,381.00	16,236,720.03		16,427,054.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		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	35,000.00	35,000.00	11,472.13	35,000.00	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	838.99	1,000.00	1,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	12,311.12	36,000.00	1,000.00	2.9%
TOTAL, REVENUES			35,000.00	35,000.00	12,311.12	36,000.00		

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	293.00	292.56	293.00	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	293.00	292.56	293.00	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	34.00	33.48	34.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	24.00	22.38	24.00	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	1.00	0.15	1.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	6.00	6.00	6.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	1.00	0.63	1.00	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	66.00	62.64	66.00	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	125,000.00	112,853.00	6,629.63	112,853.00	0.00	0.0%
Noncapitalized Equipment		4400	200,000.00	194,783.00	0.00	194,783.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			325,000.00	307,636.00	6,629.63	307,636.00	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	26,600.00	35,201.00	7,902.68	28,201.00	7,000.00	19.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	799.00	0.00	799.00	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	700.00	700.00	0.00	700.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	95,500.00	51,767.00	1,241.00	2,562.00	49,205.00	95.1%
Communications		5900	0.00	44.00	43.89	44.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,000.00	88,511.00	9,187.57	32,306.00	56,205.00	63.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	125,455.00	2,000.00	0.00	0.00	2,000.00	100.0%
Land Improvements		6170	100,000.00	356,362.00	40,070.34	341,990.00	14,372.00	4.0%
Buildings and Improvements of Buildings		6200	11,977,468.00	10,351,303.00	5,443,069.62	10,250,546.00	100,757.00	1.0%
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	16,000.00	16,000.00	0.00	0.00	16,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,218,923.00	10,725,665.00	5,483,139.96	10,592,536.00	133,129.00	1.2%
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			12,666,923.00	11,122,171.00	5,499,312.36	10,932,837.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,005.00	260,005.00	46,698.32	260,005.00	0.00	0.0%
5) TOTAL, REVENUES			260,005.00	260,005.00	46,698.32	260,005.00		
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	3,615.00	10,711.00	3,610.60	10,711.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,350.00	54,833.00	2,826.13	54,833.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,500.00	68,502.00	28,424.74	71,202.00	(2,700.00)	-3.9%
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			13,465.00	134,046.00	34,861.47	136,746.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			246,540.00	125,959.00	11,836.85	123,259.00		
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)			246,540.00	125,959.00	11,836.85	123,259.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,222,146.00	3,354,465.86		3,354,465.86	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)			3,222,146.00	3,354,465.86		3,354,465.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,222,146.00	3,354,465.86		3,354,465.86		
2) Ending Balance, June 30 (E + F1e)			3,468,686.00	3,480,424.86		3,477,724.86		
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	3,468,686.00	3,480,424.86		3,477,724.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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)
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	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,005.00	8,005.00	1,507.65	8,005.00	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	215,000.00	215,000.00	45,179.67	215,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	11.00	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			260,005.00	260,005.00	46,698.32	260,005.00	0.00	0.0%
TOTAL, REVENUES			260,005.00	260,005.00	46,698.32	260,005.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	3,615.00	10,711.00	3,610.60	10,711.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,615.00	10,711.00	3,610.60	10,711.00	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	50.00	34.13	50.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,350.00	54,783.00	2,792.00	54,783.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,350.00	54,833.00	2,826.13	54,833.00	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	5,630.00	4,725.00	5,630.00	0.00	0.0%
Land Improvements		6170	0.00	322.00	0.00	322.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,500.00	62,550.00	23,699.74	65,250.00	(2,700.00)	-4.3%
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			2,500.00	68,502.00	28,424.74	71,202.00	(2,700.00)	-3.9%
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			13,465.00	134,046.00	34,861.47	136,746.00		

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

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (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	130.00	130.00	16.10	130.00	0.00	0.0%
5) TOTAL, REVENUES			130.00	130.00	16.10	130.00		
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	1,343,750.00	1,343,750.00	0.00	1,275,219.00	68,531.00	5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,343,750.00	1,343,750.00	0.00	1,275,219.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,343,620.00)	(1,343,620.00)	16.10	(1,275,089.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	68,531.00	68,531.00	0.00	0.00	(68,531.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	1,275,219.00	1,275,219.00	0.00	1,275,219.00	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			1,343,750.00	1,343,750.00	0.00	1,275,219.00		

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)			130.00	130.00	16.10	130.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,281.00	33,427.26		33,427.26	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)			33,281.00	33,427.26		33,427.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,281.00	33,427.26		33,427.26		
2) Ending Balance, June 30 (E + F1e)			33,411.00	33,557.26		33,557.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,333.00	25,482.78		25,482.78		
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	8,078.00	8,074.48		8,074.48		
JWiens Shade Structure	0000	9780				8,074.48		
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	130.00	130.00	16.10	130.00	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			130.00	130.00	16.10	130.00	0.00	0.0%
TOTAL, REVENUES			130.00	130.00	16.10	130.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,343,750.00	1,343,750.00	0.00	1,275,219.00	68,531.00	5.1%
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)			1,343,750.00	1,343,750.00	0.00	1,275,219.00	68,531.00	5.1%
TOTAL, EXPENDITURES			1,343,750.00	1,343,750.00	0.00	1,275,219.00	68,531.00	5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	68,531.00	68,531.00	0.00	0.00	(68,531.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,531.00	68,531.00	0.00	0.00	(68,531.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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	1,275,219.00	1,275,219.00	0.00	1,275,219.00	0.00	0.0%
(c) TOTAL, SOURCES			1,275,219.00	1,275,219.00	0.00	1,275,219.00	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)			1,343,750.00	1,343,750.00	0.00	1,275,219.00		

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	2,979,539.00	2,979,539.00	950,404.83	2,979,539.00	0.00	0.0%
5) TOTAL, REVENUES			2,979,539.00	2,979,539.00	950,404.83	2,979,539.00		
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	5,000.00	5,000.00	1,066.70	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,357,164.00	2,357,164.00	(4,998,583.78)	2,357,164.00	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			2,362,164.00	2,362,164.00	(4,997,517.08)	2,362,164.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			617,375.00	617,375.00	5,947,921.91	617,375.00		
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)			617,375.00	617,375.00	5,947,921.91	617,375.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,394,798.00	4,735,803.03		4,735,803.03	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)			4,394,798.00	4,735,803.03		4,735,803.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,394,798.00	4,735,803.03		4,735,803.03		
2) Ending Net Position, June 30 (E + F1e)			5,012,173.00	5,353,178.03		5,353,178.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			5,012,173.00	5,353,178.03		5,353,178.03		

Description	Resource Codes	Object Codes	Original Budget (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	35,850.00	35,850.00	4,516.89	35,850.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,943,689.00	2,943,689.00	945,868.95	2,943,689.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	18.99	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,979,539.00	2,979,539.00	950,404.83	2,979,539.00	0.00	0.0%
TOTAL, REVENUES			2,979,539.00	2,979,539.00	950,404.83	2,979,539.00		

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 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	5,000.00	5,000.00	1,066.70	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	1,066.70	5,000.00	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	72,000.00	72,000.00	88,057.00	72,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,285,164.00	2,285,164.00	(5,086,640.78)	2,285,164.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,357,164.00	2,357,164.00	(4,998,583.78)	2,357,164.00	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%
TOTAL, EXPENSES			2,362,164.00	2,362,164.00	(4,997,517.08)	2,362,164.00		
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%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	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	12,690.83	12,690.83	12,626.69	12,655.39	(35.44)	0%
2. Special Education	640.99	640.99	652.43	652.43	11.44	2%
HIGH SCHOOL						
3. General Education	6,102.32	6,102.32	6,048.27	6,163.57	61.25	1%
4. Special Education	410.79	410.79	403.32	404.26	(6.53)	-2%
COUNTY SUPPLEMENT						
5. County Community Schools	56.25	56.25	56.00	56.00	(0.25)	0%
6. Special Education	7.59	7.59	9.00	9.00	1.41	19%
7. TOTAL, K-12 ADA	19,908.77	19,908.77	19,795.71	19,940.65	31.88	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	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	19,908.77	19,908.77	19,795.71	19,940.65	31.88	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	532.95	532.95	558.54	558.54	25.59	5%
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)	532.95	532.95	558.54	558.54	25.59	5%
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.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	19,908.77	19,730.71	-0.9%	Met
1st Subsequent Year (2014-15)	19,908.75	19,628.71	-1.4%	Met
2nd Subsequent Year (2015-16)	19,908.75	19,526.71	-1.9%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	21,130	20,940	-0.9%	Met
1st Subsequent Year (2014-15)	21,078	20,830	-1.2%	Met
2nd Subsequent Year (2015-16)	21,078	20,720	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	20,639	21,812	94.6%
Second Prior Year (2011-12)	20,343	21,461	94.8%
First Prior Year (2012-13)	19,823	21,130	93.8%
		Historical Average Ratio:	94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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)	19,731	20,940	94.2%	Met
1st Subsequent Year (2014-15)	19,629	20,830	94.2%	Met
2nd Subsequent Year (2015-16)	19,527	20,720	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	112,156,162.00	132,673,418.00	18.3%	Not Met
1st Subsequent Year (2014-15)	114,832,642.00	142,893,273.00	24.4%	Not Met
2nd Subsequent Year (2015-16)	117,429,702.00	154,566,667.00	31.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Exceeds standard due to conversion from RL to LCFF

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	92,192,213.43	105,746,020.06	87.2%
Second Prior Year (2011-12)	96,197,914.68	108,874,682.42	88.4%
First Prior Year (2012-13)	97,822,911.52	110,129,696.61	88.8%
Historical Average Ratio:			88.1%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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)	101,613,065.00	114,225,444.00	89.0%	Met
1st Subsequent Year (2014-15)	106,827,040.00	120,240,915.00	88.8%	Met
2nd Subsequent Year (2015-16)	112,108,102.00	125,655,408.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	15,599,441.00	16,371,659.00	5.0%	No
1st Subsequent Year (2014-15)	13,987,797.00	14,586,596.00	4.3%	No
2nd Subsequent Year (2015-16)	13,922,560.00	14,533,971.00	4.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	22,696,184.00	12,784,394.00	-43.7%	Yes
1st Subsequent Year (2014-15)	22,639,087.00	8,998,942.00	-60.3%	Yes
2nd Subsequent Year (2015-16)	22,639,087.00	8,998,942.00	-60.3%	Yes

Explanation:
(required if Yes)

Exceeds standard due to conversion from RL to LOCF

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	25,049,726.00	25,272,598.04	0.9%	No
1st Subsequent Year (2014-15)	25,094,748.00	25,107,440.00	0.1%	No
2nd Subsequent Year (2015-16)	25,094,748.00	25,142,440.00	0.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	9,608,414.00	10,541,431.00	9.7%	Yes
1st Subsequent Year (2014-15)	8,242,495.00	9,987,507.00	21.2%	Yes
2nd Subsequent Year (2015-16)	8,242,495.00	9,187,507.00	11.5%	Yes

Explanation:
(required if Yes)

Exceeds standard due to addition of expenses supported by Prop 39 and one-time common core funding received after adoption of budget

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	17,299,414.00	19,297,045.00	11.5%	Yes
1st Subsequent Year (2014-15)	17,655,645.00	20,269,073.00	14.8%	Yes
2nd Subsequent Year (2015-16)	17,332,202.00	20,041,764.00	15.6%	Yes

Explanation:
(required if Yes)

Exceeds standard due to addition of expenses supported by Prop 39 and one-time common core funding received after adoption of budget

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	63,345,351.00	54,428,651.04	-14.1%	Not Met
1st Subsequent Year (2014-15)	61,721,632.00	48,692,978.00	-21.1%	Not Met
2nd Subsequent Year (2015-16)	61,656,395.00	48,675,353.00	-21.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	26,907,828.00	29,838,476.00	10.9%	Not Met
1st Subsequent Year (2014-15)	25,898,140.00	30,256,580.00	16.8%	Not Met
2nd Subsequent Year (2015-16)	25,574,697.00	29,229,271.00	14.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Exceeds standard due to conversion from RL to LOCF

Explanation:

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

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

Explanation:

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

Exceeds standard due to addition of expenses supported by Prop 39 and one-time common core funding received after adoption of budget

Explanation:

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

Exceeds standard due to addition of expenses supported by Prop 39 and one-time common core funding received after adoption of budget

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,825,375.96	3,710,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,710,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	1,726,711.04	114,225,944.00	N/A	Met
1st Subsequent Year (2014-15)	6,539,554.00	120,240,915.00	N/A	Met
2nd Subsequent Year (2015-16)	10,942,781.00	125,655,408.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	36,724,508.70	Met
1st Subsequent Year (2014-15)	40,591,270.70	Met
2nd Subsequent Year (2015-16)	51,085,591.70	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	2,789,192.52	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)	19,731	19,629	19,527
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	187,244,766.00	188,201,602.00	193,281,162.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	187,244,766.00	188,201,602.00	193,281,162.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,617,342.98	5,646,048.06	5,798,434.86
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)	5,617,342.98	5,646,048.06	5,798,434.86

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)	9,400,000.00	9,450,000.00	9,675,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	225,000.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.34)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,624,999.66	9,450,000.00	9,675,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.14%	5.02%	5.01%
District's Reserve Standard (Section 10B, Line 7):	5,617,342.98	5,646,048.06	5,798,434.86
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Anticipate small short-term loans to Charter and Child Development funds throughout the year that will be repaid no later than early 2014-15

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(14,139,497.00)	(16,265,327.00)	15.0%	2,125,830.00	Not Met
1st Subsequent Year (2014-15)	(14,428,575.00)	(16,265,327.00)	12.7%	1,836,752.00	Not Met
2nd Subsequent Year (2015-16)	(14,608,766.00)	(17,565,327.00)	20.2%	2,956,561.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	377,236.00	377,236.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	383,085.00	482,113.00	25.9%	99,028.00	Not Met
2nd Subsequent Year (2015-16)	383,085.00	533,463.00	39.3%	150,378.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	68,531.00	500.00	-99.3%	(68,031.00)	Not Met
1st Subsequent Year (2014-15)	68,531.00	0.00	-100.0%	(68,531.00)	Not Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions increase in all years due to conversion to LCFF from RL requiring contributions to HTS transportation if expenses continue to be reported in resources 7230/7240. Additional increase in 2015-16 is related to the return of the 3% contribution to RRM.

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

Explanation:
(required if NOT met)

Increase in transfers in related to anticipated increase in Charter Special Ed Revenues in proportion to expected charter enrollment increases. All charter special ed services are provided by the district and revenues charters receive for special ed are transferred to the district general fund to cover costs.

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

Explanation:
(required if NOT met)

Transfer out in current year is one-time expense not anticipated in subsequent years
--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1-6 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	3,505,054
Certificates of Participation	19-23 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	50,440,000
General Obligation Bonds	10-25 Yrs	F51 - Objects 8571, 8711-8714, 8660	F51 - Objects 7433/7444	136,840,000
Supp Early Retirement Program	1-5 Yrs	F01 - Objects 8000-8699	F01 - Objects 3901/3902	5,446,021
State School Building Loans				
Compensated Absences				

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

QZAB (COPS)	7	F01 - Objects 8000-8699	F01 - Objects 7439	3,070,335
QSCB (BAN)	3	F40 - Objects 8660 & 8979	F40 - Object 7438	25,000,000
Lease Revenue Bond		F13 - 8000-8699	F13 - Objects 7438/7439	3,780,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	960,005	1,456,439	1,355,970	1,257,502
Certificates of Participation	3,604,192	3,274,174	3,292,190	3,307,167
General Obligation Bonds	10,132,154	8,961,371	9,866,846	9,883,543
Supp Early Retirement Program	2,915,896	2,572,652	1,427,328	656,109
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB (COPS)	275,665	275,665	275,665	275,665
QSCB (BAN)	1,343,750	1,343,750	1,343,750	671,875
Lease Revenue Bond	368,066	365,866	368,435	370,373
Total Annual Payments:	19,599,728	18,249,917	17,930,184	16,422,234
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	38,183,794.00	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,183,794.00	38,183,794.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2012	Jul 01, 2012

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	4,175,805.00	4,175,805.00
1st Subsequent Year (2014-15)	4,175,805.00	4,175,805.00
2nd Subsequent Year (2015-16)	4,175,805.00	4,175,805.00
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)	693,687.00	659,065.00
1st Subsequent Year (2014-15)	693,687.00	693,687.00
2nd Subsequent Year (2015-16)	703,687.00	703,687.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	693,687.00	693,687.00
1st Subsequent Year (2014-15)	693,687.00	693,687.00
2nd Subsequent Year (2015-16)	693,687.00	693,687.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	166	166
1st Subsequent Year (2014-15)	166	166
2nd Subsequent Year (2015-16)	166	166

4. Comments:
-

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

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

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

Yes

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

No

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

--

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	5,661,682.00	5,661,682.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	2,319,500.00	2,319,500.00
1st Subsequent Year (2014-15)	2,319,500.00	2,319,500.00
2nd Subsequent Year (2015-16)	2,319,500.00	2,319,500.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	2,319,500.00	2,319,500.00
1st Subsequent Year (2014-15)	2,319,500.00	2,319,500.00
2nd Subsequent Year (2015-16)	2,319,500.00	2,319,500.00

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	932.3	935.6	950.6	965.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

% 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

755,200

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
8,475,000	8,611,500	8,748,000
74.5%	69.3%	64.4%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

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Certificated (Non-management) Step and Column Adjustments

- 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
822,585	851,814	886,302
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	758.0	729.0	740.0	755.0

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

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

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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)

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
3,980,000	4,059,200	4,167,200
57.0%	50.0%	50.0%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
376,490	380,816	388,826
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 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	117.5	113.5	113.5	113.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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?			
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			

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?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2013ALL Financial Reporting Software - 2013.2.1
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33-67082-000000

First Interim
2013-14 Projected Totals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.