



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

Meeting Date: March 6, 2014

Subject: 2013-14 Second Interim Financial Report

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☒ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2013-14 Second Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2013-14 year. The report provides financial information as of January 31, 2014.

Financial Considerations: With the approval of Proposition 30 and Local Control Funding Formula (LCFF), the district will not be facing mid-year revenue reductions. At this time, without any mid-year revenue reductions, the 2013-14 budget is balanced and the district believes it will end the current year in a qualified financial condition. However, there are uncertainties as it relates to STRS and PERS contributions for future years. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2014-15 and 2015-16 and the district must maintain its required 2% reserve for economic uncertainties.

Documents Attached:

1. Executive Summary
2. 2013-14 Second Interim Financial Report

Estimated Time of Presentation: 10 minutes

Submitted by: Ken A. Forrest, Chief Business Officer

Gerardo Castillo, CPA, Director III, Fiscal Services

Approved by: Sara Noguchi, Ed.D., Interim Superintendent

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2013-2014

March 6, 2014



I. OVERVIEW/HISTORY:

School districts in qualified status are required to file three Interim Financial Reports during the year. The First Interim Report, as of October 31, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th, the third is as of April 30th and requires Board approval by June 15th.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

At this time we are forecasting that the 2013-14 budget is balanced and we believe the District will end the current year once again in a **qualified** financial condition. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years. While we believe that we will be able to meet all financial obligations for the current fiscal year and most probably next fiscal year absent complete information related to funding for the next two fiscal years it is not possible for the District to certify that it will be able to meet its obligations for both FY 2014-2015 and FY 2015-2016. As required for a “positive” certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for FY 2014-15 and FY 2015-16 and the district must maintain its required 2% reserve for economic uncertainties. Until more is known about upcoming expenditures as related to contract negotiations with all labor partners and the revenue to be received for the next two fiscal years the District believes that maintaining the required reserves and meeting all of its obligations without significant expenditure reductions especially in FY 2015-2016 will be impossible.

Documents attached are primarily state-required reports. Key information includes the budget assumptions, multi-year projections and Average Daily Attendance reporting.

II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit three reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31st. The second report shall cover the financial and budgetary status of the district for the period ending January 31. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2013-2014

March 6, 2014



- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

III. BUDGET:

The budget is a fluid document and while the budget is balanced for FY 2013-2014, there are many unknowns at this time for fiscal year FY 2014-2015 and FY 2015-2016. Two items of major concern are the possible increase of State Teachers Retirement System (CalSTRS) and California Personnel Retirement System (CALPERS) rates for future years. In preparing the assumptions for the multi-year projections items such as one-time funds used to balance FY 2013-2014, increased costs for step and column salary increases as well as health benefit increases have been factored in. Revenue increases based on state projections as well as declining enrollment are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The Second Interim Financial Report includes assumptions and projections made with the best available information.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2013-2014 and continue to follow the budget timeline and Local Control Accountability Plan (LCAP) to ensure a balanced FY 2014-2015 budget. Begin planning to deal with anticipated revenue shortfalls and excess expenditures for the FY 2015-2016 budget. It will be important to eliminate the reliance of one-time funds used to balance the budget, increase reserve and follow the Local Control Funding Formula (LCFF) and LCAP requirements.

V. Major Initiatives:

Use the Second Interim Financial Report information to help guide budget development for FY 2014-2015 and FY 2015-2016.

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2013-2014

March 6, 2014



VI. Results:

Budget development for FY 2014-2015 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2014.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2013-2014 Second Interim Financial Report

For the Period Ending January 31, 2014



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
March 6, 2014

Sacramento City Unified School District

Board of Education

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2013-14	2014-15	2015-16
State Statutory COLA	1.565%	.86%	2.20%
GAP Funding Rate for Local Control Funding Formula (LCFF)	11.78%	28.05%	11.78%
California Consumer Price Index (CPI)	2.00%	2.20%	2.40%

LCFF ENTITLEMENT FACTORS FY 2014-2015

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.86%	\$60	\$61	\$62	\$72
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2014-15 Adjusted Base Grants	\$7,741	\$7,117	\$7,328	\$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year (FY) 2013-14 is funded on 40,449 Average Daily Attendance (ADA).
- FY 2013-14 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2012-13 (prior year) ADA is used for 2013-14.
- FY 2013-14 assumes an increase of \$334.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- FY 2014-15 assumes funded on 39,177 ADA (prior year ADA).
- FY 2015-16 assumes funded on 38,042 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)

Federal Revenues

- Federal Revenues are maintained 2012-13 funding levels for regular programs. Years 2013-14, 2014-15, and 2015-16 exclude the one-time funds received for 2012-13.
- FY 2013-14 reflects a 5.9% decrease for all federal programs due to sequestration.
- FY 2014-15 and FY 2015-16 assumes the same federal rates as FY 2013-14.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as FY 2012-13. It reflects the decline in ADA.
- For 2013-14, 2014-15, and 2015-16 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2013-14, 2014-15, and 2015-16 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).
- FY 2013-14 and FY 2014-15 includes Common Core.
- FY 2013-14 assumes loss of QEIA funding at two schools.
- FY 2015-16 QEIA funding is eliminated at all schools.

Class Size Reduction

- FY 2013-14, 2014-15, and 2015-16 assumes K-3 CSR at contract maximum.

Lottery

- The expected annual funding is projected at \$154 per ADA for 2013-14 (unrestricted \$124 and \$30 restricted) and outlying years.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2013-14. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for FY 2013-14, 2014-15, and 2015-16 is based on 2012-13 staffing levels. Class sizes are to contract maximum as follows:
 - Kindergarten at 32:1
 - Grades 1-3 at 31:1
 - Grades 4-6 at 33:1
 - Grades 7-8 at 31:1
 - Grades 9-12 at 32:1

MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)

Certificated Salaries (cont.)

- FY 2013-14 includes approved reductions for pool of 20 teachers, elimination of Common Core, Curriculum, and Associate Benchmarks out of unrestricted funds.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
- FY 2013-14 assumes furlough days approved by bargaining units.
- FY 2013-14 and 2014-15 includes the closure of seven elementary schools.
- FY 2014-15 and 2015-16 does not include furlough days. The agreements for furlough days end on June 30, 2014.

Classified Salaries

- Classified staffing for FY 2013-14 is based on 2012-13 staffing levels.
- FY 2013-14 assumes restoring 17 SPOM's or custodians.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2013-14 includes the closure of seven elementary schools.
- FY 2013-14 assumes furlough days approved by bargaining units.
- FY 2014-15 and 2015-16 does not include furlough days. The agreements for furlough days end on June 30, 2014.
- FY 2014-15 includes additional \$2 million in custodial support.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 11.97%.
- The estimated statutory benefits for Classified 22.94%.
- Health benefits are projected to increase approximately 10% for FY 2014-15 and 2015-16, and will be funded dependent upon negotiated agreements with employee groups. FY 2012-13, 2013-14, and 2014-15, and 2015-16 includes benefit reductions related to reduced staff and benefits changes.
- Post-Retirement Health Benefits are based on FY 2012-13 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increase in FY 2013-14 by \$650,000. Reductions include contractual agreements as approved by the Board as part of the budget reductions. Budget is maintained in the outlying years.
- FY 2014-15 is projected with a 10% increase in utilities.

MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.56% for FY 2013-14.

Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs – The FY 2013-14 budget and outlying years includes, contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- In Lieu Property Taxes are transferred to charter schools.
- FY 2013-14 assumes transfer of \$841,000 from Adult Education to the General Fund.

One-Time Revenues/Expenditures

- FY 2015-16 does not include Common Core and QEIA.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on FY 2012-13 actual ending fund balance.

Reserves

- The FY 2013-14, 2014-15, and 2015-16 projections fund the 2% General Fund Reserve for Economic
- Uncertainty, provided steps are taken to reach budget reduction goals.

2013-2014 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. These documents reflect revisions to the budget for 2013-14 and multi-year projections for 2014-15 and 2015-16.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment ↓

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☐ POSITIVE CERTIFICATION

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

☒ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Director of Fiscal Services

E-mail: gerardo-castillo@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

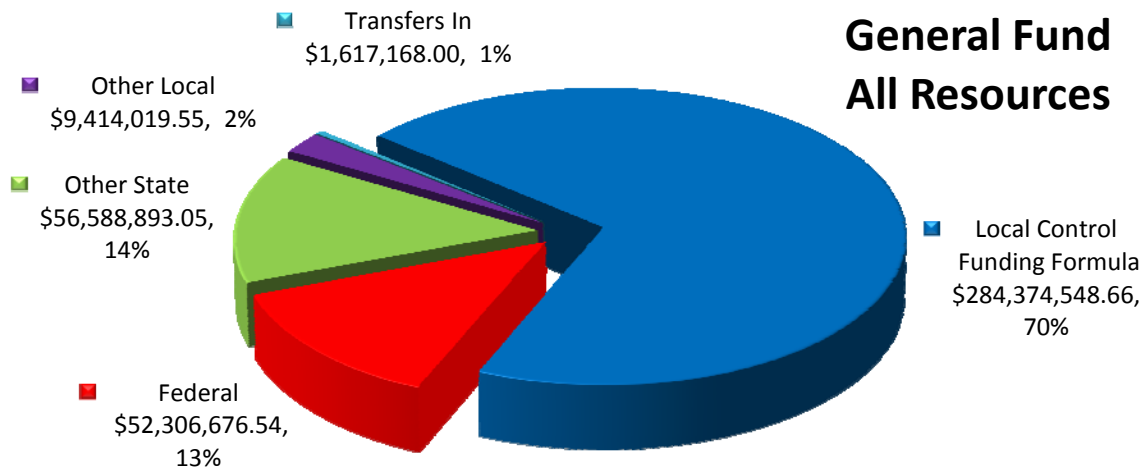
GENERAL FUND

General Fund Definition

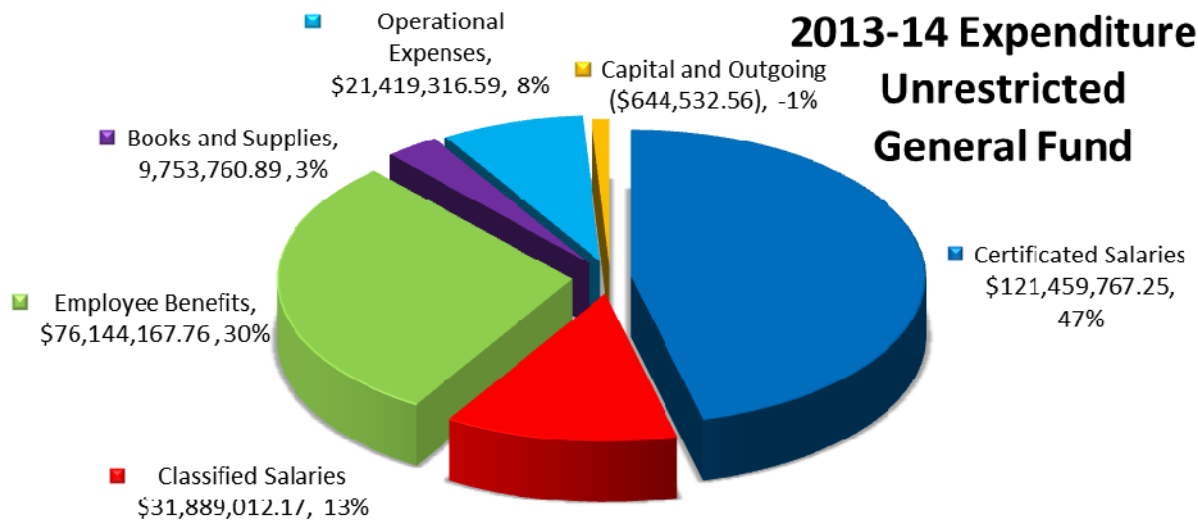
The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, QEIA, and No Child Left Behind Title I Program and others.

Revenues and Expenditures – Summary

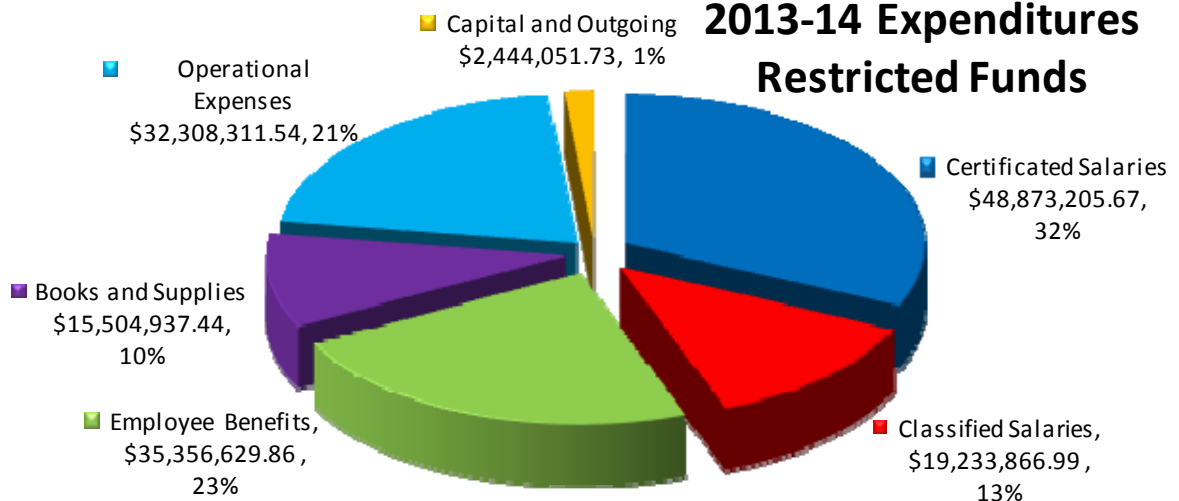
2013-14 Revenues General Fund All Resources



2013-14 Expenditures Unrestricted General Fund



2013-14 Expenditures Restricted Funds



Description	Resource Codes	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	223,357,740.50	284,374,548.66	162,544,150.45	284,374,548.66	0.00	0.0%
2) Federal Revenue		8100-8299	43,413,835.93	52,306,676.54	14,062,289.33	52,306,676.54	0.00	0.0%
3) Other State Revenue		8300-8599	112,872,977.96	56,588,893.05	34,443,044.79	56,588,893.05	0.00	0.0%
4) Other Local Revenue		8600-8799	1,476,660.00	9,414,019.55	7,465,755.55	9,414,019.55	0.00	0.0%
5) TOTAL, REVENUES			381,121,214.39	402,684,137.80	218,515,240.12	402,684,137.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	164,744,256.55	170,332,972.92	80,726,822.12	170,332,972.92	0.00	0.0%
2) Classified Salaries		2000-2999	48,498,231.98	51,122,879.16	27,387,871.24	51,122,879.16	0.00	0.0%
3) Employee Benefits		3000-3999	107,848,056.46	111,500,797.62	54,151,155.12	111,500,797.62	0.00	0.0%
4) Books and Supplies		4000-4999	14,496,788.24	25,258,698.33	3,963,435.95	25,258,698.33	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,701,732.58	53,727,628.13	24,043,350.10	53,727,628.13	0.00	0.0%
6) Capital Outlay		6000-6999	249,877.22	413,221.31	122,961.17	413,221.31	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,159,697.81	2,020,513.09	2,159,697.81	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,642,764.00)	(1,708,273.95)	(456,595.90)	(1,708,273.95)	0.00	0.0%
9) TOTAL, EXPENDITURES			385,021,179.03	412,807,621.33	191,959,512.89	412,807,621.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,899,964.64)	(10,123,483.53)	26,555,727.23	(10,123,483.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	934,874.00	844,279.00	934,874.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,617,168.00	682,294.00	(3,279.00)	682,294.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,282,796.64)	(9,441,189.53)	26,552,448.23	(9,441,189.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,473,647.00	19,409,344.80		19,409,344.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,473,647.00	19,409,344.80		19,409,344.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,473,647.00	19,409,344.80		19,409,344.80		
2) Ending Balance, June 30 (E + F1e)			11,190,850.36	9,968,155.27		9,968,155.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	955,051.33		955,051.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,666,028.36	172,021.94		172,021.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,979,822.00	8,296,082.00		8,296,082.00		
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	138,432,556.26	192,273,062.59	109,287,649.00	192,273,062.59	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,890,808.00	33,890,808.00	19,715,680.00	33,890,808.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(162.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	774,974.00	756,229.00	378,858.35	756,229.00	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	49,553,103.00	53,646,694.00	28,972,105.47	53,646,694.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,800,152.00	2,032,330.00	0.00	2,032,330.00	0.00	0.0%
Prior Years' Taxes		8043	622,486.00	146,660.00	(235,196.50)	146,660.00	0.00	0.0%
Supplemental Taxes		8044	148,629.00	627,635.00	331,243.11	627,635.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,880,807.00	5,698,479.00	4,462,836.98	5,698,479.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	132,386.00	1,056,381.83	1,056,381.83	1,056,381.83	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	2,000.21	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	4,648.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			228,240,549.26	290,128,279.42	163,971,396.45	290,128,279.42	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(10,677,725.20)	(10,677,725.20)	0.00	(10,677,725.20)	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	10,677,725.20	10,677,725.20	0.00	10,677,725.20	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	870,922.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,753,730.76)	(5,753,730.76)	(1,427,246.00)	(5,753,730.76)	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			223,357,740.50	284,374,548.66	162,544,150.45	284,374,548.66	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	8,092,235.00	8,092,235.00	0.00	8,092,235.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,855,314.69	2,381,504.89	314,106.20	2,381,504.89	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	20,969,679.00	23,668,699.09	7,799,137.09	23,668,699.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	59,280.00	67,583.56	19,728.56	67,583.56	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,607,192.00	3,677,320.92	930,475.92	3,677,320.92	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	962,876.00	1,636,125.76	709,901.97	1,636,125.76	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	5,143,291.00	7,495,157.51	3,144,561.58	7,495,157.51	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	440,249.00	456,348.00	0.00	456,348.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	337,142.00	536,263.59	0.00	536,263.59	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,946,577.24	4,295,438.22	1,144,378.01	4,295,438.22	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,413,835.93	52,306,676.54	14,062,289.33	52,306,676.54	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	22,686,394.80	22,686,394.80	12,416,487.00	22,686,394.80	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	11,681.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	14,794,315.00	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	7,047,300.00	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	1,929,747.00	1,929,747.00	1,434,039.00	1,929,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	6,777,482.00	6,777,482.00	2,206,806.20	6,777,482.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,065,511.00	6,217,891.75	4,042,316.44	6,217,891.75	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	387,573.00	736,063.39	170,284.41	736,063.39	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	3,838,100.00	3,838,100.00	3,063,120.00	3,838,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,346,555.16	14,403,214.11	11,098,310.74	14,403,214.11	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,872,977.96	56,588,893.05	34,443,044.79	56,588,893.05	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	10,601.10	18,780.76	10,601.10	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	984,000.00	994,000.00	640,589.58	994,000.00	0.00	0.0%
Interest		8660	175,613.00	175,613.00	(8,345.07)	175,613.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	317,047.00	6,348,103.45	5,668,103.28	6,348,103.45	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	1,885,702.00	1,146,627.00	1,885,702.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,476,660.00	9,414,019.55	7,465,755.55	9,414,019.55	0.00	0.0%
TOTAL, REVENUES			381,121,214.39	402,684,137.80	218,515,240.12	402,684,137.80	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	133,884,284.33	137,428,695.94	63,875,882.27	137,428,695.94	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,412,232.72	8,481,018.27	3,683,651.76	8,481,018.27	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,443,051.00	15,492,041.84	9,046,245.29	15,492,041.84	0.00	0.0%
Other Certificated Salaries		1900	8,004,688.50	8,931,216.87	4,121,042.80	8,931,216.87	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			164,744,256.55	170,332,972.92	80,726,822.12	170,332,972.92	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,471,686.25	8,830,730.95	4,293,084.66	8,830,730.95	0.00	0.0%
Classified Support Salaries		2200	18,051,851.97	18,375,956.18	10,634,620.38	18,375,956.18	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,129,367.00	5,973,657.46	3,524,602.40	5,973,657.46	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,840,997.20	15,244,342.21	7,709,252.46	15,244,342.21	0.00	0.0%
Other Classified Salaries		2900	2,004,329.56	2,698,192.36	1,226,311.34	2,698,192.36	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,498,231.98	51,122,879.16	27,387,871.24	51,122,879.16	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,828,006.41	14,192,304.15	6,547,922.52	14,192,304.15	0.00	0.0%
PERS		3201-3202	4,937,334.41	5,097,775.69	2,948,239.93	5,097,775.69	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,673,044.14	6,035,715.32	3,209,967.76	6,035,715.32	0.00	0.0%
Health and Welfare Benefits		3401-3402	57,960,006.58	59,560,912.61	28,707,007.64	59,560,912.61	0.00	0.0%
Unemployment Insurance		3501-3502	242,733.11	290,526.78	66,659.13	290,526.78	0.00	0.0%
Workers' Compensation		3601-3602	4,435,082.05	4,756,811.66	2,388,904.28	4,756,811.66	0.00	0.0%
OPEB, Allocated		3701-3702	20,828,973.09	21,422,915.60	10,204,858.07	21,422,915.60	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	809,059.68	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	133,816.99	143,835.81	77,595.79	143,835.81	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,848,056.46	111,500,797.62	54,151,155.12	111,500,797.62	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,400,431.00	4,028,763.46	638,441.84	4,028,763.46	0.00	0.0%
Books and Other Reference Materials		4200	188,917.00	149,573.30	2,453.51	149,573.30	0.00	0.0%
Materials and Supplies		4300	11,205,386.79	20,024,417.30	2,836,026.09	20,024,417.30	0.00	0.0%
Noncapitalized Equipment		4400	702,053.45	1,055,944.27	486,514.51	1,055,944.27	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,496,788.24	25,258,698.33	3,963,435.95	25,258,698.33	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	21,540,667.00	21,439,014.55	9,994,583.79	21,439,014.55	0.00	0.0%
Travel and Conferences		5200	339,631.65	865,623.23	243,564.25	865,623.23	0.00	0.0%
Dues and Memberships		5300	36,490.00	122,303.00	111,059.00	122,303.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,810.00	950,080.36	1,887,810.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,781,477.00	8,648,469.38	4,212,720.41	8,648,469.38	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,991,632.10	2,926,675.63	1,403,268.34	2,926,675.63	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	(840,993.00)	(821,362.55)	(11,976.31)	(821,362.55)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,362,435.83	18,025,418.16	6,951,730.74	18,025,418.16	0.00	0.0%
Communications		5900	602,932.00	633,676.73	188,319.52	633,676.73	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,701,732.58	53,727,628.13	24,043,350.10	53,727,628.13	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,299.00	7,299.00	7,299.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	38,105.00	45,740.94	13,551.00	45,740.94	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	164,183.00	332,692.15	102,111.17	332,692.15	0.00	0.0%
Equipment Replacement		6500	47,589.22	27,489.22	0.00	27,489.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			249,877.22	413,221.31	122,961.17	413,221.31	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	48,507.00	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	730,000.00	734,203.16	480,062.75	734,203.16	0.00	0.0%
Other Debt Service - Principal		7439	1,395,000.00	1,425,494.65	1,491,943.34	1,425,494.65	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,159,697.81	2,020,513.09	2,159,697.81	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,642,764.00)	(1,708,273.95)	(456,595.90)	(1,708,273.95)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,642,764.00)	(1,708,273.95)	(456,595.90)	(1,708,273.95)	0.00	0.0%
TOTAL, EXPENDITURES			385,021,179.03	412,807,621.33	191,959,512.89	412,807,621.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	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	934,874.00	844,279.00	934,874.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	934,874.00	844,279.00	934,874.00	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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,617,168.00	682,294.00	(3,279.00)	682,294.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	212,680,015.30	273,696,823.46	162,544,150.45	273,696,823.46	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	66,457,247.00	7,587,989.00	3,385,962.85	7,587,989.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,359,613.00	4,464,143.81	3,507,155.57	4,464,143.81	0.00	0.0%
5) TOTAL REVENUES			280,496,875.30	285,748,956.27	169,437,268.87	285,748,956.27		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	118,819,392.72	121,459,767.25	60,571,373.79	121,459,767.25	0.00	0.0%
2) Classified Salaries		2000-2999	30,970,781.73	31,889,012.17	17,373,507.86	31,889,012.17	0.00	0.0%
3) Employee Benefits		3000-3999	74,314,100.29	76,144,167.76	38,293,063.61	76,144,167.76	0.00	0.0%
4) Books and Supplies		4000-4999	6,983,789.58	9,753,760.89	2,191,510.24	9,753,760.89	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,456,706.40	21,419,316.59	10,610,660.09	21,419,316.59	0.00	0.0%
6) Capital Outlay		6000-6999	129,168.22	215,954.25	76,856.95	215,954.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,143,081.71	2,005,008.49	2,143,081.71	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,407,437.00)	(3,938,442.52)	(557,597.84)	(3,938,442.52)	0.00	0.0%
9) TOTAL EXPENDITURES			250,391,501.94	259,086,618.10	130,564,383.19	259,086,618.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			30,105,373.36	26,662,338.17	38,872,885.68	26,662,338.17		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	934,874.00	844,279.00	934,874.00	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	(34,005,338.00)	(35,905,217.07)	0.00	(35,905,217.07)	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(32,388,170.00)	(35,222,923.07)	(3,279.00)	(35,222,923.07)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,282,796.64)	(8,560,584.90)	38,869,606.68	(8,560,584.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,473,647.00	17,573,688.84		17,573,688.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,473,647.00	17,573,688.84		17,573,688.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,473,647.00	17,573,688.84		17,573,688.84		
2) Ending Balance, June 30 (E + F1e)			11,190,850.36	9,013,103.94		9,013,103.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		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	1,666,028.36	172,021.94		172,021.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,979,822.00	8,296,082.00		8,296,082.00		
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	138,432,556.26	192,273,062.59	109,287,649.00	192,273,062.59	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,890,808.00	33,890,808.00	19,715,680.00	33,890,808.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(162.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	774,974.00	756,229.00	378,858.35	756,229.00	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	49,553,103.00	53,646,694.00	28,972,105.47	53,646,694.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,800,152.00	2,032,330.00	0.00	2,032,330.00	0.00	0.0%
Prior Years' Taxes		8043	622,486.00	146,660.00	(235,196.50)	146,660.00	0.00	0.0%
Supplemental Taxes		8044	148,629.00	627,635.00	331,243.11	627,635.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,880,807.00	5,698,479.00	4,462,836.98	5,698,479.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	132,386.00	1,056,381.83	1,056,381.83	1,056,381.83	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	2,000.21	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	4,648.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			228,240,549.26	290,128,279.42	163,971,396.45	290,128,279.42	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(10,677,725.20)	(10,677,725.20)	0.00	(10,677,725.20)	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	870,922.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,753,730.76)	(5,753,730.76)	(1,427,246.00)	(5,753,730.76)	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			212,680,015.30	273,696,823.46	162,544,150.45	273,696,823.46	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
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	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								
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	14,794,315.00	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	7,047,300.00	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	1,929,747.00	1,929,747.00	1,434,039.00	1,929,747.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,658,242.00	5,658,242.00	1,951,923.85	5,658,242.00	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	37,027,643.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,457,247.00	7,587,989.00	3,385,962.85	7,587,989.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	10,601.10	18,780.76	10,601.10	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	984,000.00	984,000.00	630,589.58	984,000.00	0.00	0.0%
Interest		8660	175,613.00	175,613.00	(8,345.07)	175,613.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	200,000.00	1,408,227.71	1,719,503.30	1,408,227.71	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	1,885,702.00	1,146,627.00	1,885,702.00	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			1,359,613.00	4,464,143.81	3,507,155.57	4,464,143.81	0.00	0.0%
TOTAL, REVENUES			280,496,875.30	285,748,956.27	169,437,268.87	285,748,956.27	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	104,358,633.00	106,618,974.11	52,086,886.79	106,618,974.11	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,192,470.72	1,765,715.36	692,988.09	1,765,715.36	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,880,597.00	12,113,943.73	7,202,515.45	12,113,943.73	0.00	0.0%
Other Certificated Salaries		1900	1,387,692.00	961,134.05	588,983.46	961,134.05	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			118,819,392.72	121,459,767.25	60,571,373.79	121,459,767.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,043,708.00	1,296,280.12	585,318.87	1,296,280.12	0.00	0.0%
Classified Support Salaries		2200	11,994,421.97	12,211,932.04	7,130,180.94	12,211,932.04	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,534,810.00	3,754,017.15	2,325,541.22	3,754,017.15	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,049,168.20	13,129,931.41	6,666,205.95	13,129,931.41	0.00	0.0%
Other Classified Salaries		2900	1,348,673.56	1,496,851.45	666,260.88	1,496,851.45	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,970,781.73	31,889,012.17	17,373,507.86	31,889,012.17	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,576,640.00	10,300,565.42	4,962,258.40	10,300,565.42	0.00	0.0%
PERS		3201-3202	3,027,234.93	3,061,057.41	1,844,482.50	3,061,057.41	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,791,263.25	3,900,255.44	2,140,156.17	3,900,255.44	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,711,025.21	40,795,826.99	20,385,564.56	40,795,826.99	0.00	0.0%
Unemployment Insurance		3501-3502	171,153.42	165,510.06	48,084.70	165,510.06	0.00	0.0%
Workers' Compensation		3601-3602	3,207,257.91	3,304,302.42	1,722,280.81	3,304,302.42	0.00	0.0%
OPEB, Allocated		3701-3702	14,168,143.60	14,516,592.16	7,134,232.78	14,516,592.16	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	564,452.35	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	96,929.62	100,057.86	56,003.69	100,057.86	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,314,100.29	76,144,167.76	38,293,063.61	76,144,167.76	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,170,038.00	894,802.32	637,522.90	894,802.32	0.00	0.0%
Books and Other Reference Materials		4200	73,882.00	71,413.27	(226.59)	71,413.27	0.00	0.0%
Materials and Supplies		4300	5,288,061.13	8,307,901.35	1,363,934.42	8,307,901.35	0.00	0.0%
Noncapitalized Equipment		4400	451,808.45	479,643.95	190,279.51	479,643.95	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,983,789.58	9,753,760.89	2,191,510.24	9,753,760.89	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	541,000.00	754,950.00	56,473.32	754,950.00	0.00	0.0%
Travel and Conferences		5200	130,563.65	216,291.87	75,251.78	216,291.87	0.00	0.0%
Dues and Memberships		5300	34,390.00	114,523.00	104,198.00	114,523.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	949,730.36	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,781,477.00	8,629,722.30	4,198,762.04	8,629,722.30	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,551,473.35	2,074,081.92	1,128,971.12	2,074,081.92	0.00	0.0%
Transfers of Direct Costs		5710	18,186.00	(39,740.51)	(76,730.95)	(39,740.51)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(816,493.00)	(805,807.06)	(19,411.16)	(805,807.06)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,754,662.40	8,006,829.74	4,025,592.72	8,006,829.74	0.00	0.0%
Communications		5900	573,987.00	581,005.33	167,822.86	581,005.33	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,456,706.40	21,419,316.59	10,610,660.09	21,419,316.59	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,299.00	7,299.00	7,299.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,105.00	21,765.08	13,551.00	21,765.08	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	78,474.00	159,400.95	56,006.95	159,400.95	0.00	0.0%
Equipment Replacement		6500	47,589.22	27,489.22	0.00	27,489.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			129,168.22	215,954.25	76,856.95	215,954.25	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	48,507.00	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	730,000.00	732,597.61	478,457.20	732,597.61	0.00	0.0%
Other Debt Service - Principal		7439	1,395,000.00	1,410,484.10	1,478,044.29	1,410,484.10	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,143,081.71	2,005,008.49	2,143,081.71	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,764,673.00)	(2,230,168.57)	(101,001.94)	(2,230,168.57)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,642,764.00)	(1,708,273.95)	(456,595.90)	(1,708,273.95)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,407,437.00)	(3,938,442.52)	(557,597.84)	(3,938,442.52)	0.00	0.0%
TOTAL, EXPENDITURES			250,391,501.94	259,086,618.10	130,564,383.19	259,086,618.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,617,168.00	1,617,168.00	841,000.00	1,617,168.00	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	934,874.00	844,279.00	934,874.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	934,874.00	844,279.00	934,874.00	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	(34,005,338.00)	(35,905,217.07)	0.00	(35,905,217.07)	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			(34,005,338.00)	(35,905,217.07)	0.00	(35,905,217.07)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(32,388,170.00)	(35,222,923.07)	(3,279.00)	(35,222,923.07)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	10,677,725.20	10,677,725.20	0.00	10,677,725.20	0.00	0.0%
2) Federal Revenue		8100-8299	43,413,835.93	52,306,676.54	14,062,289.33	52,306,676.54	0.00	0.0%
3) Other State Revenue		8300-8599	46,415,730.96	49,000,904.05	31,057,081.94	49,000,904.05	0.00	0.0%
4) Other Local Revenue		8600-8799	117,047.00	4,949,875.74	3,958,599.98	4,949,875.74	0.00	0.0%
5) TOTAL, REVENUES			100,624,339.09	116,935,181.53	49,077,971.25	116,935,181.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,924,863.83	48,873,205.67	20,155,448.33	48,873,205.67	0.00	0.0%
2) Classified Salaries		2000-2999	17,527,450.25	19,233,866.99	10,014,363.38	19,233,866.99	0.00	0.0%
3) Employee Benefits		3000-3999	33,533,956.17	35,356,629.86	15,858,091.51	35,356,629.86	0.00	0.0%
4) Books and Supplies		4000-4999	7,512,998.66	15,504,937.44	1,771,925.71	15,504,937.44	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,245,026.18	32,308,311.54	13,432,690.01	32,308,311.54	0.00	0.0%
6) Capital Outlay		6000-6999	120,709.00	197,267.06	46,104.22	197,267.06	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	16,616.10	15,504.60	16,616.10	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,764,873.00	2,230,168.57	101,001.94	2,230,168.57	0.00	0.0%
9) TOTAL, EXPENDITURES			134,629,677.09	153,721,003.23	61,395,129.70	153,721,003.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(34,005,338.00)	(36,785,821.70)	(12,317,158.45)	(36,785,821.70)		
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	34,005,338.00	35,905,217.07	0.00	35,905,217.07	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,005,338.00	35,905,217.07	0.00	35,905,217.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(880,604.63)	(12,317,158.45)	(880,604.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,835,655.96		1,835,655.96	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	1,835,655.96		1,835,655.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,835,655.96		1,835,655.96		
2) Ending Balance, June 30 (E + F1e)			0.00	955,051.33		955,051.33		
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	955,051.33		955,051.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	10,677,725.20	10,677,725.20	0.00	10,677,725.20	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			10,677,725.20	10,677,725.20	0.00	10,677,725.20	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	8,092,235.00	8,092,235.00	0.00	8,092,235.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,855,314.69	2,381,504.89	314,106.20	2,381,504.89	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-income and Neglected	3010	8290	20,969,679.00	23,668,699.09	7,799,137.09	23,668,699.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	59,280.00	67,583.56	19,728.56	67,583.56	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,607,192.00	3,677,320.92	930,475.92	3,677,320.92	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	962,876.00	1,636,125.76	709,901.97	1,636,125.76	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	5,143,291.00	7,495,157.51	3,144,561.58	7,495,157.51	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	440,249.00	456,348.00	0.00	456,348.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	337,142.00	536,263.59	0.00	536,263.59	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,946,577.24	4,295,438.22	1,144,378.01	4,295,438.22	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,413,835.93	52,306,676.54	14,062,289.33	52,306,676.54	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	22,686,394.80	22,686,394.80	12,416,487.00	22,686,394.80	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	11,681.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,119,240.00	1,119,240.00	254,882.35	1,119,240.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,065,511.00	6,217,891.75	4,042,316.44	6,217,891.75	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	387,573.00	736,063.39	170,284.41	736,063.39	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	3,838,100.00	3,838,100.00	3,063,120.00	3,838,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,318,912.16	14,403,214.11	11,098,310.74	14,403,214.11	0.00	0.0%
TOTAL, OTHER STATE REVENUE			46,415,730.96	49,000,904.05	31,057,081.94	49,000,904.05	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	117,047.00	4,939,875.74	3,948,599.98	4,939,875.74	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			117,047.00	4,949,875.74	3,958,599.98	4,949,875.74	0.00	0.0%
TOTAL, REVENUES			100,624,339.09	116,935,181.53	49,077,971.25	116,935,181.53	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,525,651.33	30,809,721.83	11,788,995.48	30,809,721.83	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,219,762.00	6,715,302.91	2,990,663.67	6,715,302.91	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,562,454.00	3,378,098.11	1,843,729.84	3,378,098.11	0.00	0.0%
Other Certificated Salaries		1900	6,616,996.50	7,970,082.82	3,532,059.34	7,970,082.82	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,924,863.83	48,873,205.67	20,155,448.33	48,873,205.67	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,427,978.25	7,534,450.83	3,707,765.79	7,534,450.83	0.00	0.0%
Classified Support Salaries		2200	6,057,430.00	6,164,024.14	3,504,439.44	6,164,024.14	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,594,557.00	2,219,640.31	1,199,061.18	2,219,640.31	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,791,829.00	2,114,410.80	1,043,046.51	2,114,410.80	0.00	0.0%
Other Classified Salaries		2900	655,656.00	1,201,340.91	560,050.46	1,201,340.91	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,527,450.25	19,233,866.99	10,014,363.38	19,233,866.99	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,251,366.41	3,891,738.73	1,585,664.12	3,891,738.73	0.00	0.0%
PERS		3201-3202	1,910,099.48	2,036,718.28	1,103,757.43	2,036,718.28	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,881,780.89	2,135,459.88	1,069,811.59	2,135,459.88	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,248,981.37	18,765,085.62	8,321,443.08	18,765,085.62	0.00	0.0%
Unemployment Insurance		3501-3502	71,579.69	125,016.72	18,574.43	125,016.72	0.00	0.0%
Workers' Compensation		3601-3602	1,227,824.14	1,452,509.24	666,623.47	1,452,509.24	0.00	0.0%
OPEB, Allocated		3701-3702	6,660,829.49	6,906,323.44	3,070,625.29	6,906,323.44	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	244,607.33	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,887.37	43,777.95	21,592.10	43,777.95	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,533,956.17	35,356,629.86	15,858,091.51	35,356,629.86	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,230,393.00	3,133,961.14	918.94	3,133,961.14	0.00	0.0%
Books and Other Reference Materials		4200	115,035.00	78,160.03	2,680.10	78,160.03	0.00	0.0%
Materials and Supplies		4300	5,917,325.66	11,716,515.95	1,472,091.67	11,716,515.95	0.00	0.0%
Noncapitalized Equipment		4400	250,245.00	576,300.32	296,235.00	576,300.32	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,512,998.66	15,504,937.44	1,771,925.71	15,504,937.44	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,999,667.00	20,684,064.55	9,938,110.47	20,684,064.55	0.00	0.0%
Travel and Conferences		5200	209,068.00	649,331.36	168,312.47	649,331.36	0.00	0.0%
Dues and Memberships		5300	2,100.00	7,780.00	6,861.00	7,780.00	0.00	0.0%
Insurance		5400-5450	0.00	350.00	350.00	350.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	18,747.08	13,958.37	18,747.08	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	440,158.75	852,593.71	274,297.22	852,593.71	0.00	0.0%
Transfers of Direct Costs		5710	(18,186.00)	39,740.51	76,730.95	39,740.51	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,500.00)	(15,555.49)	7,434.85	(15,555.49)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,607,773.43	10,018,588.42	2,926,138.02	10,018,588.42	0.00	0.0%
Communications		5900	28,945.00	52,671.40	20,496.66	52,671.40	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,245,026.18	32,308,311.54	13,432,690.01	32,308,311.54	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	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	35,000.00	23,975.86	0.00	23,975.86	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	85,709.00	173,291.20	46,104.22	173,291.20	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,709.00	197,267.06	46,104.22	197,267.06	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	1,605.55	1,605.55	1,605.55	0.00	0.0%
Other Debt Service - Principal		7439	0.00	15,010.55	13,899.05	15,010.55	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	16,616.10	15,504.60	16,616.10	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,764,673.00	2,230,168.57	101,001.94	2,230,168.57	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			1,764,673.00	2,230,168.57	101,001.94	2,230,168.57	0.00	0.0%
TOTAL, EXPENDITURES			134,629,677.09	153,721,003.23	61,395,129.70	153,721,003.23	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	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	34,005,338.00	35,905,217.07	0.00	35,905,217.07	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			34,005,338.00	35,905,217.07	0.00	35,905,217.07	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			34,005,338.00	35,905,217.07	0.00	35,905,217.07	0.00	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	273,696,823.46	7.69%	294,749,596.33	0.20%	295,330,768.01
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,587,989.00	-6.59%	7,087,988.00	14.11%	8,087,988.00
4. Other Local Revenues	8600-8799	4,464,143.81	0.55%	4,488,550.62	0.00%	4,488,550.62
5. Other Financing Sources						
a. Transfers In	8900-8929	1,617,168.00	-52.00%	776,168.00	0.00%	776,168.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(35,905,217.07)	0.00%	(35,905,217.07)	0.00%	(35,905,217.07)
6. Total (Sum lines A1 thru A5c)		251,460,907.20	7.85%	271,197,085.88	0.58%	272,778,257.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				121,459,767.25		124,751,440.95
b. Step & Column Adjustment				1,821,673.70		1,871,271.61
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,470,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,459,767.25	2.71%	124,751,440.95	1.50%	126,622,712.56
2. Classified Salaries						
a. Base Salaries				31,889,012.17		34,642,265.17
b. Step & Column Adjustment				168,253.00		294,459.25
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,585,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,889,012.17	8.63%	34,642,265.17	0.85%	34,936,724.42
3. Employee Benefits	3000-3999	76,144,167.76	4.76%	79,769,386.58	5.01%	83,769,386.58
4. Books and Supplies	4000-4999	9,753,760.89	0.23%	9,776,029.09	0.00%	9,776,029.09
5. Services and Other Operating Expenditures	5000-5999	21,419,316.59	1.64%	21,769,545.59	0.00%	21,769,544.99
6. Capital Outlay	6000-6999	215,954.25	0.00%	215,954.25	0.00%	215,954.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,143,081.71	0.00%	2,143,081.71	0.00%	2,143,081.71
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,938,442.52)	0.00%	(3,938,442.52)	0.00%	(3,938,442.52)
9. Other Financing Uses						
a. Transfers Out	7600-7629	934,874.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				2,000,000.00		2,000,000.00
11. Total (Sum lines B1 thru B10)		260,021,492.10	4.27%	271,129,260.82	2.27%	277,294,991.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,560,584.90)		67,825.06		(4,516,733.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,573,688.84		9,013,103.94		9,080,929.00
2. Ending Fund Balance (Sum lines C and D1)		9,013,103.94		9,080,929.00		4,564,195.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	172,021.94		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,296,082.00		8,535,929.00		8,483,019.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(4,463,823.52)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,013,103.94		9,080,929.00		4,564,195.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,296,082.00		8,535,929.00		8,483,019.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,463,823.52)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E.1a thru E.2c)		8,296,082.00		8,535,929.00		4,019,195.48
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2014-15, B1d furlough days for certificated staff, B2d furlough days for classified staff and additional \$2 Million for additional custodial staff. Per CBA, Furlough days end FY 2013-14. B10 \$1.0 Million toward OPEB and \$1.0 Million dedicated to increase Ending Fund Balance Reserve.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,677,725.20	44.79%	15,460,043.33	-25.47%	11,521,729.53
2. Federal Revenues	8100-8299	52,306,676.54	-9.56%	47,304,850.54	0.00%	47,304,850.54
3. Other State Revenues	8300-8599	49,000,904.05	4.17%	51,044,439.05	0.32%	51,206,339.21
4. Other Local Revenues	8600-8799	4,949,875.74	0.00%	4,949,875.74	0.00%	4,949,875.74
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,905,217.07	0.00%	35,905,217.07	0.00%	35,905,217.07
6. Total (Sum lines A1 thru A5c)		152,840,398.60	1.19%	154,664,425.73	-2.44%	150,888,012.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,873,205.67		50,561,354.76
b. Step & Column Adjustment				733,098.09		744,094.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				955,051.00		(2,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,873,205.67	3.45%	50,561,354.76	-3.47%	48,805,449.32
2. Classified Salaries						
a. Base Salaries				19,233,866.99		19,426,205.66
b. Step & Column Adjustment				192,338.67		194,262.06
c. Cost-of-Living Adjustment						
d. Other Adjustments						(60,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,233,866.99	1.00%	19,426,205.66	0.69%	19,560,467.72
3. Employee Benefits	3000-3999	35,356,629.86	2.75%	36,329,666.93	1.92%	37,028,732.77
4. Books and Supplies	4000-4999	15,504,937.44	-15.09%	13,165,329.96	1.64%	13,380,606.49
5. Services and Other Operating Expenditures	5000-5999	32,308,311.54	0.00%	32,308,311.54	-0.93%	32,008,311.54
6. Capital Outlay	6000-6999	197,267.06	0.00%	197,267.06	0.00%	197,267.06
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,616.10	0.00%	16,616.10	0.00%	16,616.10
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,230,168.57	0.00%	2,230,168.57	0.00%	2,230,168.57
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		153,721,003.23	0.33%	154,234,920.58	-0.65%	153,227,619.57
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(880,604.63)		429,505.15		(2,339,607.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,835,655.96		955,051.33		1,384,556.48
2. Ending Fund Balance (Sum lines C and D1)		955,051.33		1,384,556.48		(955,051.00)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	955,051.33		1,384,556.48		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(955,051.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		955,051.33		1,384,556.48		(955,051.00)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2014-15, B1d carryover from categorical program will be reallocated according to school sites budget plans for certificated salaries. FY 2015-16, B1d, B2d Common Core Funds end during FY 2014-15. At this point it is estimated tha a total of \$5.6 Million that was available for Common Core in FY 2014-15 will not be available on FY 2015-16. QEIA and Common Core ends on FY 2014-15.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	284,374,548.66	9.08%	310,209,639.66	-1.08%	306,852,497.54
2. Federal Revenues	8100-8299	52,306,676.54	-9.56%	47,304,850.54	0.00%	47,304,850.54
3. Other State Revenues	8300-8599	56,588,893.05	2.73%	58,132,427.05	2.00%	59,294,327.21
4. Other Local Revenues	8600-8799	9,414,019.55	0.26%	9,438,426.36	0.00%	9,438,426.36
5. Other Financing Sources						
a. Transfers In	8900-8929	1,617,168.00	-52.00%	776,168.00	0.00%	776,168.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		404,301,305.80	5.33%	425,861,511.61	-0.52%	423,666,269.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				170,332,972.92		175,312,795.71
b. Step & Column Adjustment				2,554,771.79		2,615,366.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,425,051.00		(2,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	170,332,972.92	2.92%	175,312,795.71	0.07%	175,428,161.88
2. Classified Salaries						
a. Base Salaries				51,122,879.16		54,068,470.83
b. Step & Column Adjustment				360,591.67		488,721.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,585,000.00		(60,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,122,879.16	5.76%	54,068,470.83	0.79%	54,497,192.14
3. Employee Benefits	3000-3999	111,500,797.62	4.12%	116,099,053.51	4.05%	120,798,119.35
4. Books and Supplies	4000-4999	25,258,698.33	-9.17%	22,941,359.05	0.94%	23,156,635.58
5. Services and Other Operating Expenditures	5000-5999	53,727,628.13	0.65%	54,077,857.13	-0.55%	53,777,856.53
6. Capital Outlay	6000-6999	413,221.31	0.00%	413,221.31	0.00%	413,221.31
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,159,697.81	0.00%	2,159,697.81	0.00%	2,159,697.81
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,708,273.95)	0.00%	(1,708,273.95)	0.00%	(1,708,273.95)
9. Other Financing Uses						
a. Transfers Out	7600-7629	934,874.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				2,000,000.00		2,000,000.00
11. Total (Sum lines B1 thru B10)		413,742,495.33	2.81%	425,364,181.40	1.21%	430,522,610.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,441,189.53)		497,330.21		(6,856,341.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,409,344.80		9,968,155.27		10,465,485.48
2. Ending Fund Balance (Sum lines C and D1)		9,968,155.27		10,465,485.48		3,609,144.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	955,051.33		1,384,556.48		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	172,021.94		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,296,082.00		8,535,929.00		8,483,019.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(5,418,874.52)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,968,155.27		10,465,485.48		3,609,144.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,296,082.00		8,535,929.00		8,483,019.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(4,463,823.52)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,296,082.00		8,535,929.00		4,019,195.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.01%		0.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		39,147.27		38,042.00		37,093.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		413,742,495.33		425,364,181.40		430,522,610.65
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		413,742,495.33		425,364,181.40		430,522,610.65
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,274,849.91		8,507,283.63		8,610,452.21
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,274,849.91		8,507,283.63		8,610,452.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	Original Budget (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	9,349,591.00	11,296,967.00	4,901,433.00	11,296,967.00	0.00	0.0%
2) Federal Revenue		8100-8299	165,262.00	182,772.00	40,487.00	182,772.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,554,212.00	804,947.00	633,065.82	804,947.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	62,851.12	28,262.18	62,851.12	0.00	0.0%
5) TOTAL REVENUES			11,069,065.00	12,347,537.12	5,603,248.00	12,347,537.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,191,939.00	5,602,206.00	2,702,294.37	5,602,206.00	0.00	0.0%
2) Classified Salaries		2000-2999	634,485.00	634,485.00	367,898.39	634,485.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,073,113.00	3,131,735.00	1,518,311.11	3,131,735.00	0.00	0.0%
4) Books and Supplies		4000-4999	136,604.00	2,584,861.21	89,937.19	2,584,861.21	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,032,295.00	1,226,399.13	225,983.39	1,226,399.13	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	167,175.00	0.00	167,175.00	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			10,068,436.00	13,346,861.34	4,904,424.45	13,346,861.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000,629.00	(999,324.22)	698,823.55	(999,324.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-8929	0.00	900,000.00	844,279.00	900,000.00	0.00	0.0%
b) Transfers Out		7600-7629	776,168.00	776,168.00	0.00	776,168.00	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			(776,168.00)	123,832.00	844,279.00	123,832.00		

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)			224,461.00	(875,492.22)	1,543,102.55	(875,492.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,454,244.18		1,454,244.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,454,244.18		1,454,244.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,454,244.18		1,454,244.18		
2) Ending Balance, June 30 (E + F1e)			224,461.00	578,751.96		578,751.96		
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	129,623.16		129,623.16		
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	224,461.00	449,128.80		449,128.80		
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)
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	1,017,752.00	2,486,773.00	55.26	2,486,773.00	0.00	0.0%
3) Other State Revenue		8300-8599	111,000.00	120,011.76	563.70	120,011.76	0.00	0.0%
4) Other Local Revenue		8600-8799	4,405,000.00	4,594,846.50	2,373,187.71	4,594,846.50	0.00	0.0%
5) TOTAL, REVENUES			5,533,752.00	7,201,631.26	2,373,806.67	7,201,631.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,072,615.23	2,429,079.23	1,224,317.04	2,429,079.23	0.00	0.0%
2) Classified Salaries		2000-2999	1,309,877.55	1,729,344.05	765,382.11	1,729,344.05	0.00	0.0%
3) Employee Benefits		3000-3999	1,939,612.22	2,348,062.03	1,074,187.93	2,348,062.03	0.00	0.0%
4) Books and Supplies		4000-4999	257,776.00	500,283.82	138,865.87	500,283.82	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	431,028.00	666,207.49	240,405.80	666,207.49	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	22,843.00	58,106.53	5,247.40	58,106.53	0.00	0.0%
9) TOTAL, EXPENDITURES			6,033,752.00	7,731,083.15	3,448,406.15	7,731,083.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,000.00)	(529,451.89)	(1,074,599.48)	(529,451.89)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	34,874.00	0.00	34,874.00	0.00	0.0%
b) Transfers Out		7600-7629	841,000.00	841,000.00	841,000.00	841,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(841,000.00)	(806,126.00)	(841,000.00)	(806,126.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,341,000.00)	(1,335,577.89)	(1,915,599.48)	(1,335,577.89)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,341,000.00	1,532,115.41		1,532,115.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,341,000.00	1,532,115.41		1,532,115.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,341,000.00	1,532,115.41		1,532,115.41		
2) Ending Balance, June 30 (E + F1e)			0.00	196,537.52		196,537.52		
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	5,456.00		5,456.00		
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	191,081.52		191,081.52		
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)
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	10,353,508.00	10,642,995.09	3,991,575.71	10,642,995.09	0.00	0.0%
3) Other State Revenue		8300-8599	4,858,136.00	5,116,153.00	2,880,645.00	5,116,153.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,379,890.00	2,380,453.41	884,903.43	2,380,453.41	0.00	0.0%
5) TOTAL REVENUES			17,591,534.00	18,139,601.50	7,757,124.14	18,139,601.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,865,036.79	6,089,146.58	3,428,548.69	6,089,146.58	0.00	0.0%
2) Classified Salaries		2000-2999	3,976,441.98	3,979,515.57	2,382,545.97	3,979,515.57	0.00	0.0%
3) Employee Benefits		3000-3999	6,270,579.48	6,546,167.99	3,429,559.71	6,546,167.99	0.00	0.0%
4) Books and Supplies		4000-4999	495,256.75	828,273.78	157,851.62	828,273.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	395,798.00	661,643.02	119,304.08	661,643.02	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	4,000.00	0.00	4,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	580,921.00	604,292.42	9,504.39	604,292.42	0.00	0.0%
9) TOTAL EXPENDITURES			17,591,534.00	18,713,039.36	9,527,314.46	18,713,039.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(573,437.86)	(1,770,190.32)	(573,437.86)		
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	(573,437.86)	(1,770,190.32)	(573,437.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	719,461.00	1,025,981.16		1,025,981.16	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)			719,461.00	1,025,981.16		1,025,981.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,461.00	1,025,981.16		1,025,981.16		
2) Ending Balance, June 30 (E + F1e)			719,461.00	452,543.30		452,543.30		
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	69,031.00	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	650,430.00	452,543.30		452,543.30		
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)
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	18,264,413.00	18,488,413.00	5,219,799.66	18,488,413.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,198,250.00	1,198,250.00	317,350.84	1,198,250.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,253,775.00	1,254,080.00	427,851.14	1,254,080.00	0.00	0.0%
5) TOTAL, REVENUES			20,736,438.00	20,940,743.00	5,964,801.44	20,940,743.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,016,126.76	5,618,150.76	3,079,311.64	5,618,150.76	0.00	0.0%
3) Employee Benefits		3000-3999	3,618,484.24	3,491,712.97	1,714,868.46	3,491,712.97	0.00	0.0%
4) Books and Supplies		4000-4999	9,580,577.00	10,189,047.60	4,663,337.47	10,189,047.60	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	257,250.00	338,254.40	219,204.02	338,254.40	0.00	0.0%
6) Capital Outlay		6000-6999	225,000.00	257,702.27	90,165.94	257,702.27	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	1,039,000.00	1,045,875.00	441,844.11	1,045,875.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,736,438.00	20,940,743.00	10,208,731.64	20,940,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(4,243,930.20)	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	(4,243,930.20)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	7,856,016.76		7,856,016.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,856,016.76		7,856,016.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,856,016.76		7,856,016.76		
2) Ending Balance, June 30 (E + F1e)			0.00	7,856,016.76		7,856,016.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	7,631,539.78		7,631,539.78		
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	0.00	224,476.98		224,476.98		
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)
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	7,479.49	13.56	7,479.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	675.00	0.00	675.00	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	8,154.49	13.56	8,154.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(8,154.49)	(13.56)	(8,154.49)		
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	(8,154.49)	(13.56)	(8,154.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	75,623.63		75,623.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	75,623.63		75,623.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	75,623.63		75,623.63		
2) Ending Balance, June 30 (E + F1e)			0.00	67,469.14		67,469.14		
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	67,469.14		67,469.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds.

Description	Resource Codes	Object Codes	Original Budget (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	7,986.68	7,985.68	7,986.68	0.00	0.0%
5) TOTAL, REVENUES			0.00	7,986.68	7,985.68	7,986.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	333,979.25	794,062.34	361,844.83	794,062.34	0.00	0.0%
3) Employee Benefits		3000-3999	127,768.75	207,053.10	85,129.61	207,053.10	0.00	0.0%
4) Books and Supplies		4000-4999	2,050,000.00	9,290,452.60	8,518,401.92	9,290,452.60	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,334,000.00	2,883,880.76	1,620,114.70	2,883,880.76	0.00	0.0%
6) Capital Outlay		6000-6999	26,272,863.00	67,394,889.95	14,533,001.14	67,394,889.95	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			32,118,611.00	80,570,338.75	25,118,492.20	80,570,338.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,118,611.00)	(80,562,352.07)	(25,110,506.52)	(80,562,352.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	22,119,091.00	70,117,312.05	70,117,312.05	70,117,312.05	0.00	0.0%
b) Uses		7630-7699	0.00	77,565.00	77,565.00	77,565.00	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			22,119,091.00	70,039,747.05	70,039,747.05	70,039,747.05		

Description	Resource Codes	Object Codes	Original Budget (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)			(9,999,520.00)	(10,522,605.02)	44,929,240.53	(10,522,605.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,329,071.45	20,529,878.14		20,529,878.14	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)			14,329,071.45	20,529,878.14		20,529,878.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,329,071.45	20,529,878.14		20,529,878.14		
2) Ending Balance, June 30 (E + F1e)			4,329,551.45	10,007,273.12		10,007,273.12		
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	4,172,796.08		4,172,796.08		
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	4,329,551.45	5,834,477.04		5,834,477.04		
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)
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	2,405,000.00	3,238,096.80	2,012,024.56	3,238,096.80	0.00	0.0%
5) TOTAL, REVENUES			2,405,000.00	3,238,096.80	2,012,024.56	3,238,096.80		
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	1,794.73	1,169.67	1,794.73	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	383.42	249.88	383.42	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	14,470.23	11,317.39	14,470.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	49,832.96	18,074.96	49,832.96	0.00	0.0%
6) Capital Outlay		6000-6999	3,100,000.00	3,069,018.66	1,696,744.43	3,069,018.66	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	2,405,000.00	2,405,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,505,000.00	5,540,500.00	4,132,556.33	5,540,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,100,000.00)	(2,302,403.20)	(2,120,531.77)	(2,302,403.20)		
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)			(3,100,000.00)	(2,302,403.20)	(2,120,531.77)	(2,302,403.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,100,000.00	4,909,666.24		4,909,666.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,100,000.00	4,909,666.24		4,909,666.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,100,000.00	4,909,666.24		4,909,666.24		
2) Ending Balance, June 30 (E + F1e)			0.00	2,607,263.04		2,607,263.04		
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	2,607,263.04		2,607,263.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (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	12,299,996.00	12,299,996.00	7,188,441.68	12,299,996.00	0.00	0.0%
5) TOTAL REVENUES			12,299,996.00	12,299,996.00	7,188,441.68	12,299,996.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	249,629.26	249,629.26	141,003.81	249,629.26	0.00	0.0%
3) Employee Benefits		3000-3999	143,505.74	139,561.74	78,435.10	139,561.74	0.00	0.0%
4) Books and Supplies		4000-4999	118,000.00	118,000.00	2,381.03	118,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,788,861.00	11,788,861.00	5,606,024.34	11,788,861.00	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			12,299,996.00	12,296,052.00	5,827,844.28	12,296,052.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	3,944.00	1,360,597.40	3,944.00		
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)			0.00	3,944.00	1,380,597.40	3,944.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,961,386.00	3,198,338.23		3,198,338.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,961,386.00	3,198,338.23		3,198,338.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,961,386.00	3,198,338.23		3,198,338.23		
2) Ending Net Position, June 30 (E + F1e)			1,961,386.00	3,202,282.23		3,202,282.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,961,386.00	3,202,282.23		3,202,282.23		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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)
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	22,001,231.00	22,001,231.00	11,891,444.29	22,001,231.00	0.00	0.0%
5) TOTAL, REVENUES			22,001,231.00	22,001,231.00	11,891,444.29	22,001,231.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,096,804.00	25,096,804.00	10,638,785.77	25,096,804.00	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			25,096,804.00	25,096,804.00	10,638,785.77	25,096,804.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,095,573.00)	(3,095,573.00)	1,252,658.52	(3,095,573.00)		
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)			(3,095,573.00)	(3,095,573.00)	1,252,658.52	(3,095,573.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,405,808.00	17,975,709.41		17,975,709.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,405,808.00	17,975,709.41		17,975,709.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,405,808.00	17,975,709.41		17,975,709.41		
2) Ending Net Position, June 30 (E + F1e)			4,310,235.00	14,880,136.41		14,880,136.41		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	4,310,235.00	14,880,136.41		14,880,136.41		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	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	28,423.41	28,423.41	28,362.24	29,190.24	766.83	3%
2. Special Education	1,259.62	1,259.62	1,259.62	1,246.53	(13.09)	-1%
HIGH SCHOOL						
3. General Education	10,077.46	10,077.46	8,836.54	9,306.61	(770.85)	-8%
4. Special Education	688.87	688.87	688.87	675.87	(13.00)	-2%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	30.84	30.84	29.73	29.75	(1.09)	-4%
7. TOTAL, K-12 ADA	40,480.20	40,480.20	39,177.00	40,449.00	(31.20)	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)	40,480.20	40,480.20	39,177.00	40,449.00	(31.20)	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	4,655.80	4,655.80	4,655.80	4,659.80	4.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	4,655.80	4,655.80	4,655.80	4,659.80	4.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balance Ref. Only	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			9,329,475.19	59,451,537.05	77,794,575.55	(33,646,344.31)	(43,708,729.46)	(44,043,561.34)	(41,467,060.29)	(17,224,426.04)
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,927,832.00	9,927,927.00	27,784,855.00	17,870,380.00	17,870,380.00	27,751,413.00	17,870,380.00	15,182,529.60
Property Taxes	8020-8079		1,202,013.28	0.00	864.88	0.00	741,231.42	0.00	33,022,119.66	2,134,896.77
Miscellaneous Funds	8080-8099		916.26	0.00	(753,481.11)	(672,699.00)	0.00	0.00	18.06	(709,151.65)
Federal Revenue	8100-8299		156,235.49	107,747.69	4,359,721.90	81,913.88	2,315,374.81	6,868,442.27	164,073.40	351,226.61
Other State Revenue	8300-8599		1,324,716.89	2,416,508.00	6,267,456.00	2,501,691.66	11,812,261.84	2,962,417.41	7,157,992.99	2,118,608.90
Other Local Revenue	8600-8799		2,185,715.08	889,154.18	489,260.13	1,957,267.48	498,303.44	698,864.43	407,885.13	691,914.91
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	841,000.00	0.00
TOTAL RECEIPTS			14,797,429.00	13,341,336.87	38,148,676.80	21,738,554.02	33,237,551.51	38,281,137.11	59,463,469.24	19,770,025.14
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,579,120.24	3,222,611.65	14,775,296.74	15,017,570.04	15,466,854.34	15,390,244.97	15,275,124.14	15,723,778.74
Classified Salaries	2000-2999		2,210,870.26	3,353,734.52	4,271,201.23	4,323,032.26	4,429,319.50	4,484,042.70	4,315,670.77	4,391,400.89
Employee Benefits	3000-3999		1,691,069.73	2,558,897.92	9,828,174.95	9,893,265.34	9,951,943.15	10,116,818.50	10,110,985.53	10,484,982.29
Books and Supplies	4000-4999		389,231.15	510,634.22	472,223.37	1,193,656.36	395,244.03	339,478.31	662,968.51	624,975.77
Services	5000-5999		661,323.85	2,228,520.75	3,320,084.27	5,836,541.05	3,780,849.34	5,057,731.11	3,158,299.73	3,891,754.21
Capital Outlay	6000-6599		(37.66)	14,122.62	44,962.37	11,044.58	20,850.00	0.00	32,019.26	68,467.46
Other Outgo	7000-7499		0.00	(49,671.99)	(6,944.20)	(193,457.12)	0.00	(166,411.22)	1,980,401.72	854,795.44
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	844,279.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,531,577.57	11,838,849.69	32,704,998.73	36,081,652.51	34,045,060.36	36,066,183.37	35,535,469.66	36,040,154.80
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199		92,514.86	44,743.34	(56,846.27)	52,893.35	(55,294.36)	31,306.41	64,840.23	0.00
Accounts Receivable	9200-9299		50,853,009.17	19,434,006.92	3,172,210.95	4,204,189.52	288,140.68	315,127.35	183,726.54	592,964.74
Due From Other Funds	9310		33,375.39	1,580.70	0.00	0.00	0.00	0.00	0.00	1,792,141.25
Stores	9320		204.67	1,665.34	658.20	454.29	190.38	175.79	390.15	0.00
Prepaid Expenditures	9330		55,685.64	0.00	0.00	(745.00)	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS			0.00	51,034,789.73	19,481,996.30	3,116,022.88	4,256,792.16	233,036.70	346,609.55	2,385,105.99
<u>Liabilities</u>										
Accounts Payable	9500-9599		7,817,188.34	2,641,444.98	(415,779.19)	(23,921.18)	(31,440.27)	(14,937.76)	(65,677.75)	0.00
Due To Other Funds	9610									0.00
Current Loans	9640				60,208,200.00		(208,200.00)			
Deferred Revenues	9650		1,361,390.96							0.00
SUBTOTAL LIABILITIES			0.00	9,178,579.30	59,792,420.81	(23,921.18)	(239,640.27)	(14,937.76)	(65,677.75)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910				(60,208,200.00)	0.00				
TOTAL BALANCE SHEET TRANSACTIONS			0.00	41,856,210.43	16,840,551.32	(116,884,597.93)	4,280,713.34	472,676.97	361,547.31	314,634.67
E. NET INCREASE/DECREASE (B - C + D)			50,122,061.86	18,343,038.50	(111,440,919.86)	(10,062,385.15)	(334,831.88)	2,576,501.05	24,242,634.25	(13,885,023.67)
F. ENDING CASH (A + E)			59,451,537.05	77,794,575.55	(33,646,344.31)	(43,708,729.46)	(44,043,561.34)	(41,467,060.29)	(17,224,426.04)	(31,109,449.71)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(31,109,449.71)	(33,339,939.95)	(36,070,699.17)	(7,136,336.61)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	24,969,861.85	8,773,983.86	0.00	9,787,332.25	38,446,996.03		226,163,870.59	226,163,870.59
Property Taxes	8020-8079	40,700.74	16,788,358.15	7,771,948.30	889,871.61	1,372,404.03		63,964,408.84	63,964,408.83
Miscellaneous Funds	8080-8099	(221,868.27)	(539,991.53)	(125,007.60)	(1,051,750.64)	(1,680,715.28)		(5,753,730.76)	(5,753,730.76)
Federal Revenue	8100-8299	5,655,522.63	2,452,963.06	2,111,131.92	4,778,853.60	22,903,469.28		52,306,676.54	52,306,676.54
Other State Revenue	8300-8599	3,524,994.34	4,398,907.16	50,631.36	16,528.73	12,036,177.77		56,588,893.05	56,588,893.05
Other Local Revenue	8600-8799	325,634.82	1,253,842.76	357,074.11	523,496.89	(864,393.82)		9,414,019.54	9,414,019.55
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	1,617,168.00		1,617,168.00	1,617,168.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	(841,000.00)		0.00	0.00
TOTAL RECEIPTS		34,294,846.11	33,128,063.46	10,165,778.09	14,944,332.44	72,990,106.01	0.00	404,301,305.80	404,301,305.80
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,397,008.42	16,104,758.30	16,551,664.01	16,442,806.47	8,386,134.86		170,332,972.92	170,332,972.92
Classified Salaries	2000-2999	4,520,041.42	4,477,004.94	4,486,286.57	4,550,447.61	1,309,826.49		51,122,879.16	51,122,879.16
Employee Benefits	3000-3999	10,610,698.28	10,519,207.81	10,295,082.24	10,444,747.11	4,994,924.77		111,500,797.62	111,500,797.62
Books and Supplies	4000-4999	856,184.60	829,353.74	882,701.37	2,163,423.12	15,938,623.78		25,258,698.33	25,258,698.33
Services	5000-5999	4,618,871.03	3,890,764.27	4,670,621.83	4,423,728.57	8,188,538.12		53,727,628.13	53,727,628.13
Capital Outlay	6000-6599	30,361.95	32,167.50	48,393.04	18,944.45	91,925.74		413,221.31	413,221.31
Other Outgo	7000-7499	(293,000.63)	99,502.13	2,431.21	(18,897.89)	(1,757,323.59)		451,423.86	451,423.86
Interfund Transfers Out	7600-7629	0.00	160.08	0.00	3,640.52	86,794.40		934,874.00	934,874.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00
TOTAL DISBURSEMENTS		36,740,165.07	35,952,918.77	36,937,180.27	38,028,839.96	37,239,444.57	0.00	413,742,495.33	413,742,495.33
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199	214,828.72	0.00	0.00	0.00	(561,533.72)		(172,547.44)	
Accounts Receivable	9200-9299	0.00	94,096.09	205,764.74	909,539.28	(6,691,204.71)		73,561,571.27	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		1,827,097.34	
Stores	9320	0.00	0.00	0.00	0.00	(125,441.13)		(121,702.31)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(745.00)		54,195.64	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		214,828.72	94,096.09	205,764.74	909,539.28	(7,378,924.56)	0.00	75,148,614.50	
<u>Liabilities</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(3,032,139.14)		6,874,738.03	
Due To Other Funds	9610	0.00	0.00		0.00	(5,178,101.16)		(5,178,101.16)	
Current Loans	9640	0.00	0.00	(26,000,000.00)		(26,000,000.00)		8,000,000.00	
Deferred Revenues	9650	0.00	0.00		0.00	(348,085.57)		1,013,305.39	
SUBTOTAL LIABILITIES		0.00	0.00	(26,000,000.00)	0.00	(34,558,325.87)	0.00	10,709,942.26	
<u>Nonoperating</u>									
Suspense Clearing	9910			29,500,000.00		(29,291,800.00)		(60,000,000.00)	
TOTAL BALANCE SHEET TRANSACTIONS		214,828.72	94,096.09	55,705,764.74	909,539.28	(2,112,398.69)	0.00	4,438,672.24	
E. NET INCREASE/DECREASE (B - C + D)		(2,230,490.24)	(2,730,759.22)	28,934,362.56	(22,174,968.24)	33,638,262.75	0.00	(5,002,517.29)	(9,441,189.53)
F. ENDING CASH (A + E)		(33,339,939.95)	(36,070,699.17)	(7,136,336.61)	(29,311,304.85)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,326,957.90	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	40,480.20	40,480.20	0.0%	Met
1st Subsequent Year (2014-15)	39,539.46	39,177.00	-0.9%	Met
2nd Subsequent Year (2015-16)	39,539.46	38,042.00	-3.8%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

After 1st interim reporting and further analysis, administration is projecting continue declining enrollment for FY 2014-15 and FY 2015-16 and therefore declining ADA. Starting in December 2013, SCUSD started using an outside firm that specializes in demographics and projection enrollment. In addition on April 2014, SCUSD will implement a new student information system.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	41,917	41,405	-1.2%	Met
1st Subsequent Year (2014-15)	41,749	40,205	-3.7%	Not Met
2nd Subsequent Year (2015-16)	41,620	39,005	-6.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

After 1st interim reporting and further analysis, administration is projecting continue declining enrollment for FY 2014-15 and FY 2015-16. Starting in December 2013, SCUSD started using outside firm that specializes in demographics and projection enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	41,580	43,754	95.0%
Second Prior Year (2011-12)	41,349	43,486	95.1%
First Prior Year (2012-13)	40,449	42,623	94.9%
		Historical Average Ratio:	95.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.5%

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)	39,147	41,405	94.5%	Met
1st Subsequent Year (2014-15)	38,042	40,205	94.6%	Met
2nd Subsequent Year (2015-16)	37,094	39,005	95.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2013-14)	283,584,745.26	290,128,279.42	2.3%	Not Met
1st Subsequent Year (2014-15)	296,087,140.91	305,209,639.66	3.1%	Not Met
2nd Subsequent Year (2015-16)	309,152,144.37	306,852,497.00	-0.7%	Met

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

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

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

Explanation:
(required if NOT met)

For FY 2013-14 the Adopted Budget was created under the Revenue Limit rules and by First Interim has been revised to reflect the LCFF. By Second Interim, Other State Revenue has been transferred to LCFF, therefore increasing the budget in LCFF. For FY 2014-15, LCFF budget revenues increase due to January Governor's budget proposal.

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)	207,122,995.58	228,625,249.02	90.6%
Second Prior Year (2011-12)	218,562,773.89	238,315,244.77	91.7%
First Prior Year (2012-13)	198,377,945.69	221,907,300.37	89.4%
	Historical Average Ratio:		90.6%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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)	229,492,947.18	259,086,618.10	88.6%	Met
1st Subsequent Year (2014-15)	239,163,092.70	271,129,260.82	88.2%	Met
2nd Subsequent Year (2015-16)	245,328,823.56	277,294,991.08	88.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	52,306,676.54	52,306,676.54	0.0%	No
1st Subsequent Year (2014-15)	47,304,850.54	47,304,850.54	0.0%	No
2nd Subsequent Year (2015-16)	47,304,850.54	47,304,850.54	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	63,132,427.21	56,588,893.05	-10.4%	Yes
1st Subsequent Year (2014-15)	63,132,427.21	63,132,427.05	0.0%	No
2nd Subsequent Year (2015-16)	59,294,327.21	59,294,327.21	0.0%	No

Explanation:
(required if Yes)

FY 2013-14, Adopted Budget was created under the Revenue Limit. First Interim was revised to reflect LCFF rules, however not all state revenue that are under LCFF were transferred. By Second Interim all the state revenues that are under LCFF have been transferred, therefore decreasing budget in Other State Revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	9,713,898.62	9,414,019.55	-3.1%	No
1st Subsequent Year (2014-15)	9,438,426.36	9,438,426.36	0.0%	No
2nd Subsequent Year (2015-16)	9,438,426.36	9,438,426.36	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	26,038,468.63	25,258,698.33	-3.0%	No
1st Subsequent Year (2014-15)	17,176,470.05	22,941,359.05	33.6%	Yes
2nd Subsequent Year (2015-16)	17,405,809.88	23,156,635.58	33.0%	Yes

Explanation:
(required if Yes)

The first interim included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both revenues and expenditures. The January Governor's proposal under the LCFF included significant more revenues for FY 2014-15 than anticipated at first interim and these funds have been allocated to the schools sites and are budgeted under supplies and as schools develop their SDIP plans, they will move from supplies to other categories.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	52,898,352.68	53,727,628.13	1.6%	No
1st Subsequent Year (2014-15)	53,756,210.38	54,077,857.13	0.6%	No
2nd Subsequent Year (2015-16)	53,186,234.22	53,777,856.53	1.1%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	125,153,002.37	118,309,589.14	-5.5%	Not Met
1st Subsequent Year (2014-15)	119,875,704.11	119,875,703.95	0.0%	Met
2nd Subsequent Year (2015-16)	116,037,604.11	116,037,604.11	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	78,936,821.31	78,986,326.46	0.1%	Met
1st Subsequent Year (2014-15)	70,932,680.43	77,019,216.18	8.6%	Not Met
2nd Subsequent Year (2015-16)	70,592,044.10	76,934,492.11	9.0%	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 first interim projections 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)

FY 2013-14, Adopted Budget was created under the Revenue Limit. First Interim was revised to reflect LCFF rules, however not all state revenue that are under LCFF were transferred. By Second Interim all the state revenues that are under LCFF have been transferred, therefore decreasing budget in Other State Revenue.

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

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

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

The first interim included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both revenues and expenditures. The January Governor's proposal under the LCFF included significant more revenues for FY 2014-15 than anticipated at first interim and these funds have been allocated to the schools sites and are budgeted under supplies and as schools develop their SDIP plans, they will move from supplies to other categories.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,350,627.00	9,350,627.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		9,350,627.00	

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)	2.0%	2.0%	0.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.3%

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)	(8,560,584.90)	260,021,492.10	3.3%	Not Met
1st Subsequent Year (2014-15)	67,825.06	271,129,260.82	N/A	Met
2nd Subsequent Year (2015-16)	(4,516,733.52)	277,294,991.08	1.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board and administration have assigned reserves in 2012-13 to cover part of the 2013-14 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years and avoid deficit spending.

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)		9,968,155.27	Met
1st Subsequent Year (2014-15)		10,465,485.48	Met
2nd Subsequent Year (2015-16)		3,609,144.48	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)		1,396,895.15	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)	39,147	38,042	37,094
District's Reserve Standard Percentage Level:	2%	2%	2%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

- Enter the name(s) of the SELPA(s):

- 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)	413,742,495.33	425,364,181.40	430,522,610.65
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)	413,742,495.33	425,364,181.40	430,522,610.65
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,274,849.91	8,507,283.63	8,610,452.21
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)	8,274,849.91	8,507,283.63	8,610,452.21

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,296,082.00	8,535,929.00	8,483,019.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(4,463,823.52)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	8,296,082.00	8,535,929.00	4,019,195.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.01%	0.93%
District's Reserve Standard (Section 10B, Line 7):	8,274,849.91	8,507,283.63	8,610,452.21
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

For FY 2015-16, the Board and administration will take necessary action to ensure that 2% required reserve are met.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(35,905,217.07)	(35,905,217.07)	0.0%	0.00	Met
1st Subsequent Year (2014-15)	(42,979,189.40)	(35,905,217.07)	-16.5%	(7,073,972.33)	Not Met
2nd Subsequent Year (2015-16)	(42,979,189.40)	(35,905,217.07)	-16.5%	(7,073,972.33)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	1,617,168.00	1,617,168.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	776,168.00	776,168.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	776,168.00	776,168.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	934,874.00	934,874.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The contribution to Transportation was included at First Interim for FY 2014-15 and FY 2015-16. Under LCFF, Transportation is now under unrestricted and although we are funding Transportation, it does not count as contribution from Unrestricted Funds to Restricted Funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund/Various Resources	Equipment	116,140
Certificates of Participation	18	Developer Fees/LAIF	COPS	80,160,000
General Obligation Bonds	14/16/19	BIRF	Building	334,851,178
Supp Early Retirement Program	1	Retired Fund	PARS	1,042,493
State School Building Loans				
Compensated Absences		Various Funds/Soruces	Vacation Earned	7,624,404

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

Special Tax Bonds	1	Debt Service for Blended Components -Fund 52	Building	595,000
G.O Bonds Accreted Interest	19	Debt Service for Blended Components - Fund 52	Building	6,222,095

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	42,908	61,268	47,099	17,441
Certificates of Participation	3,055,895	3,071,175	3,083,075	3,101,495
General Obligation Bonds	15,975,075	21,976,194	24,173,695	24,803,070
Supp Early Retirement Program	3,708,720	1,042,493	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Bonds	683,215	611,363		
G.O Bonds Accreted Interest	0	0		
Total Annual Payments:	23,465,813	26,762,493	27,303,869	27,922,006
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Bond Interest and Redemption Fund will cover the increase in 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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
591,600,000.00	632,700,000.00
591,600,000.00	632,700,000.00

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

Actuarial	Actuarial
Dec 01, 2010	Dec. 1 2012

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

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
45,781,527.00	46,785,275.00
45,781,527.00	46,785,275.00
45,781,527.00	46,785,275.00

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

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

24,542,091.54	24,632,734.90
24,542,091.54	27,096,008.00
24,542,091.54	27,096,008.00

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

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

24,542,091.54	24,632,734.90
24,542,091.54	27,096,008.00
24,542,091.54	29,559,281.00

- d. Number of retirees receiving OPEB benefits

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

3,622	3,622
3,622	3,921
3,622	4,234

4. Comments:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
17,075,153.00	17,075,153.00
17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim
11,788,661.00	11,788,661.00
11,788,661.00	11,788,661.00
11,788,661.00	11,788,661.00

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

11,788,661.00	11,788,661.00
11,788,661.00	11,788,661.00
11,788,661.00	11,788,661.00

4. Comments:

The District has established a Self-Insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,975.0	1,965.0	1,955.0	1,955.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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:

n/a

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

--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

- 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?

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	1,118.0	1,118.0	1,140.0	1,140.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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:

n/a

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

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)

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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)

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	173.0	166.0	166.0	166.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

Yes

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

Yes

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

No

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

Yes

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

Comments:
(optional)

Superintendent left the district effective December 31, 2013.

End of School District Second Interim Criteria and Standards Review