



Natomas Unified School District

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PRINTABLE VERSION

g. Present and Approve the 2013-14 First Interim Budget Report, Positive Certification and Provide an Update on the Local Control Funding Formula (LCFF)

[Status: Completed] [Discussion Item] [Vote]

PREVIOUS ITEM

NEXT ITEM

EXPAND

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The Board is asked to present and approve the 2013-14 First Interim Budget Report, Positive Certification and provide an update on the Local Control Funding Formula (LCFF).

▼ [Department](#)

Business Services

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In accordance with Education Code 42130, school district governing boards are required to certify twice a year regarding the district’s ability to meet its financial obligations for the remainder of the current fiscal year and two subsequent fiscal years. These certifications are known as Interim Reports. Interim Reports are based on criteria and standards adopted by the State Board of Education pursuant to Education Code Section 33127. The First Interim Report for 2013-14 shows the financial condition of the district as of October 31, 2013.

The projection supports that the District will be able to meet its financial obligations for the current and two subsequent years. Therefore, the Natomas Unified School District certifies that its financial condition is positive.

▼ [Prepared By](#)

Adrian Vargas, Director - Budget & Accounting

▼ [Person Reporting](#)

Superintendent Recommends Approval
William C. Young, Assistant Superintendent - Business Services/Human Resources

▼ [Supporting Documents](#)

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[2013-14 First Interim Report](#)

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[First Interim LCFF PP Update 2013-14](#)

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Motion Made By : Scott Dosick.
Motion Seconded By : B. Teri Burns.
Lisa Kaplan - **Yes**
Susan Heredia - **Yes**
B. Teri Burns - **Yes**
Scott Dosick - **Yes**

Ryan Herche - **Yes**
Jennifer Estrada - **Not Present**





First Interim Report

2013-14

Presented December 11, 2013

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Natomas Unified School District
2013-14 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2013
Presented December 11, 2013

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st. Illustrated below is a summary of the financial condition of Natomas Unified School District as of the first reporting period. In addition, the First Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

2013-14 Enacted State Budget

The enacted budget provides increased funding for schools, primarily in the form of \$2.1 billion to implement the Local Control Funding Formula (LCFF), and \$1.25 billion in one-time money for Common Core implementation. While the Common Core funds have begun to flow to Local Educational Agencies (LEA's), the advance apportionment is still largely based on the revenue limit model because LCFF entitlements will not be certified until 2013-14 P-2. Therefore, the First Interim Report is tasked with the goal of attempting to align the District's budget to the new funding model.

The LCFF is intended to correct historical inequities and increase flexibility, but it also brings new challenges, as districts across the State must quickly adapt to a new funding model. In addition, many of the details of the new accountability structure are yet to be determined. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for Local Control Accountability Plans (LCAP), will be determined by the State Board of Education, which will take action on these items in the first quarter of the 2014 calendar year.

Proposition 98 Revenues

The Enacted State Budget projected Proposition 98 funding at \$55.3 billion for budget year 2013-14, which was down by \$1.2 billion from the 2012-13 projection. However, the Legislative Analyst's Office, as well as the Legislature, projected significantly more 2013-14 revenue than the final numbers that were included in the enacted state budget. Revenues for 2012-13 as of the end of June were \$2 billion higher than the numbers contained in the Enacted State Budget. These factors indicate there could eventually be a moderate but positive change in the 2013-14 statewide budget. Current statewide receipts as of September 30, 2013 are tracking 0.7% above Department of Finance (DOF) budget projections. The next significant revenue update will be with the Governor's January budget proposal.

Local Control Funding Formula – Base Grant

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing LEA's maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13.

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. While simple in concept, it is extremely complex in application. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

Supplemental and Concentration Grants

In addition to the Base Grant, the LCFF is increased by Supplemental and Concentration Grants. These are determined by a district's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners or Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided for in the school district's Local Control and Accountability Plan (LCAP), beginning in 2014-15.

The Supplemental Grant is equal to the grade span base grant for each applicable grade level multiplied by 20%. This amount is multiplied by the unduplicated pupil count percentage calculated above. If the district's unduplicated pupil count percentage exceeds 55%, then a Concentration Grant would be added to the Base Grant. The Concentration Grant is equal to the grade span base grant for each applicable grade level multiplied by 50%. This amount would be multiplied by the percentage that exceeds 50%. For the First Interim, the unduplicated count for Natomas Unified is being estimated at 58% of total enrollment.

K-3 Class Size Augmentation

The base grant for the K-3 grade span increases by an add-on of 10.40% (\$723 per pupil) for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional Kindergarten. During implementation of the LCFF and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Regional Occupational Programs (ROP)/Career Technical Education (CTE): The enacted budget includes ROP as part of the LCFF base for districts and county offices that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements requiring that for the 2013-14 and 2014-15 fiscal years only, a school district shall expend no less than the amount of funds the school district expended for purposes of regional occupational centers or programs in the 2012-13 fiscal year.

While the original LCFF proposal required the 2.6% augmentation to the high school grade span base grant to be used to promote “college and career readiness”, cleanup legislation removed these restrictions. Nonetheless, the intent of this funding remains to allow districts to provide for CTE in a manner consistent with the LCFF’s focus on flexibility and local control. In addition, beginning in 2014-15, a CTE component will be a required element of Local Control and Accountability Plans.

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district’s LCAP. Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA’s website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. *Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.*

Lottery: Lottery funding would be calculated in the same manner as prior years. The estimates for 2013-14 are \$126 per annual ADA for unrestricted and \$30 per annual ADA for Proposition 20 (restricted).

Mandated Costs: The adopted budget increases the Mandate Block Grant (MBG) allocation by \$50 million, and the funds will be distributed to districts with high schools for graduation requirements. The budget suspends a variety of other mandates outside the MBG. Districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. However, the budget does not include funding for mandated cost claims.

Routine Restricted Maintenance Account (RRMA): The permanent repeal of the RRMA 3% contribution requirement that was in the May Revision did not make it into the final budget. Consequently, LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with the Williams Act) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain.

Adult Education: Adult Education funds are folded into the LCFF and are intended to be flexible for any educational purpose. However, the enacted budget changed provisions for adult education from the status quo to a maintenance of effort model for two years. For the 2013-14 and 2014-15 fiscal years only, the district or county office of education shall expend no less for the Adult Education program than the amount spent in the 2012-13 fiscal year. The recently chaptered LCFF cleanup bill, SB 97, clarified that school districts and county offices of education will satisfy the maintenance of effort requirement if they collectively maintain Adult Education on a countywide basis.

Common Core Implementation Grant: The State Budget provides a one-time \$1.25 billion increase to assist school districts, county offices and charter schools in implementing the new Common Core academic standards. The funds will be provided on a per-ADA basis to be spent over a two-year period and may be used for instructional materials, professional development, and technology costs associated with the implementation of Common Core. CDE is allocating per-pupil funding based on prior-year enrollment data. The per-pupil award amount is estimated

at \$200 per pupil using CALPADS fall enrollment data as of October 2012 that was certified on or before May 24, 2013. Adjustments will be made at second apportionment in October 2013.

Proposition 39 Energy Efficiency: SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Proposition 39, the California Clean Energy Jobs Act. Proposition 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools. For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2013-14 the total funding is projected to be \$428 million. K-12 education (school districts, charter schools, and county offices of education) will be allocated \$381 million of the total.

Minimum grants will be \$15,000 for LEAs with 100 or less ADA, \$50,000 for LEAs with more than 100 to 1,000 ADA, and \$100,000 for LEAs with more than 1,000 but less than 2,000 ADA. In addition, LEAs with 1,000 or less ADA may receive advances on future allocations, allowing them to bundle two years of funding.

Local Control Accountability Plan (LCAP): Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a LCAP using a template adopted by the State Board of Education (SBE) on or before July 1, 2014 (with annual updates beginning in 2015).

Further, it is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals. Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP.

In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before a budget is adopted beginning 2014-15.

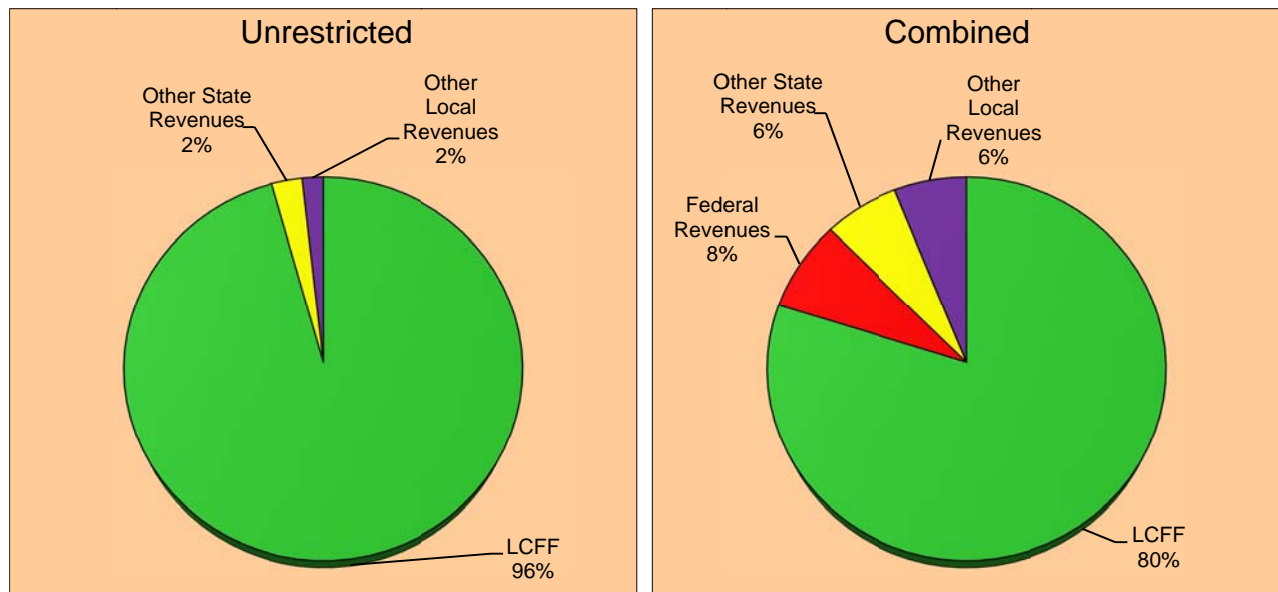
2013-14 Components

- ❖ Average Daily Attendance (ADA) is estimated at 8,993
 - Estimate being funded on an ADA of 8,967 due to increased enrollment over the adopted budget projection (amount excludes 26 ADA relating to county pass-through programs)
 - Projected enrollment at 9,438 with a 95% overall attendance rate
 - Unduplicated count of 58% of total Natomas Unified School District enrollment
 - Projected ADA will be adjusted for the District's Second Interim Report
- ❖ Lottery revenue is estimated to be \$126 per ADA for unrestricted purposes and \$30 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA
- ❖ Illustrated below are the salary & benefit costs (savings) of a 1% salary increase (decrease):
 - Certificated: \$ 348,000
 - Classified: \$ 119,000
 - Management & Confidential: \$ 66,000
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Revenue Components

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose (LCFF) Sources	\$57,532,376	\$58,986,651
Federal Revenues	\$0	\$5,669,144
Other State Revenues	\$1,534,745	\$4,682,978
Other Local Revenues	\$1,061,065	\$4,472,785
TOTAL	\$60,128,186	\$73,811,558

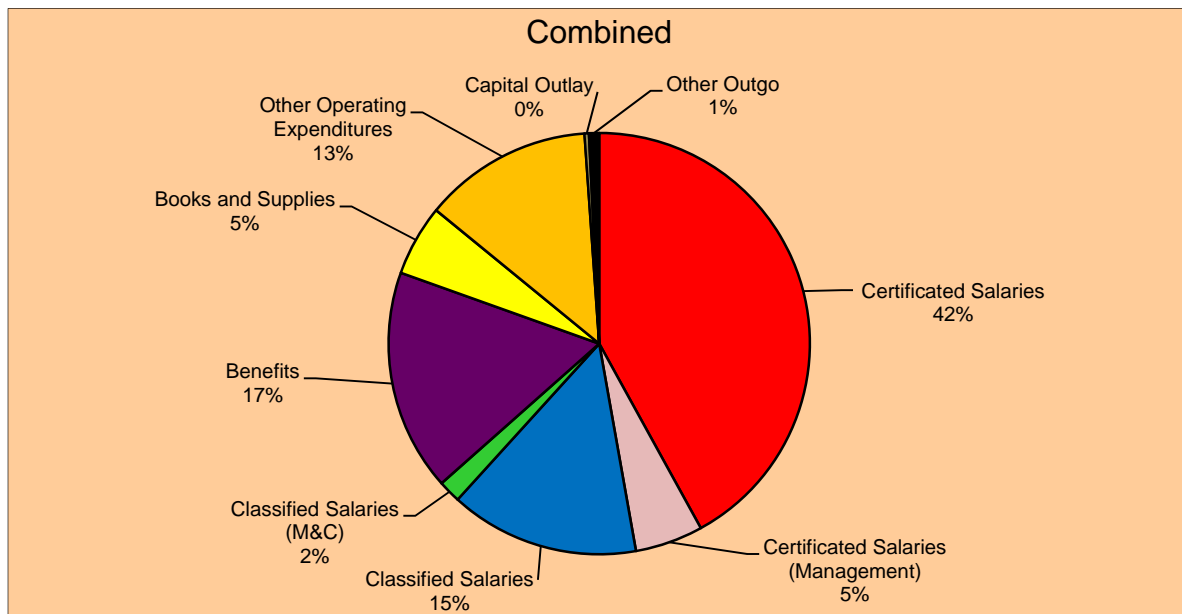
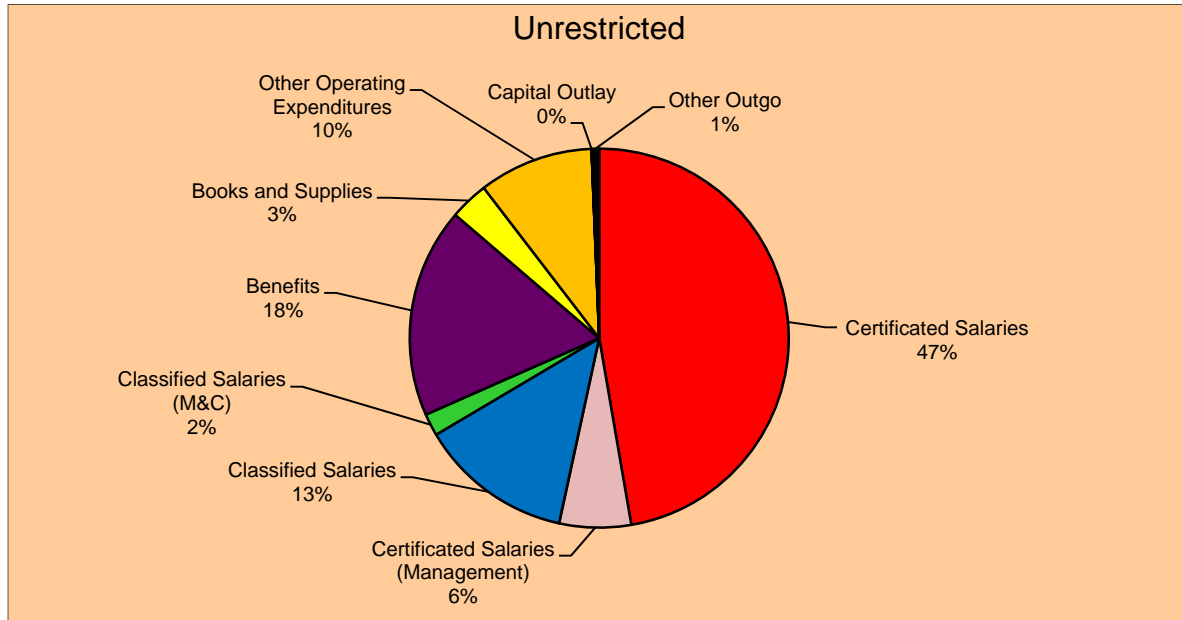


Operating Expenditure Components

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 86% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	25,992,908	32,925,629
Certificated Salaries (Management)	3,363,115	4,089,859
Classified Salaries	7,197,962	11,394,602
Classified Salaries (Management & Confidential)	1,041,878	1,353,670
Benefits (Payroll Taxes and Health & Welfare Contributions)	9,835,117	13,333,568
Books and Supplies	1,811,257	4,278,008
Other Operating Expenditures	5,373,003	10,167,498
Capital Outlay	0	268,908
Other Outgo	357,769	608,539
TOTAL	54,973,009	78,420,281

Following is a graphical description of expenditures by percentage:



Education Protection Account (EPA)

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Revenues generated from Proposition 30 are deposited into a newly created account called the Education Protection Account (EPA). Natomas Unified School District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

In addition, there will now be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30. As illustrated below, the EPA is comprised of \$8.7 million for the General fund and \$3.3 million for the Charter fund.

NATOMAS UNIFIED SCHOOL DISTRICT							
EPA Spending Plan							
As of October 31, 2013							
	Natomas Unified School District	Natomas Charter School	Westlake Middle Charter	Leroy Greene Academy	Westlake Elementary Charter	Natomas Pacific Pathways Prep High School	Natomas Pacific Pathways Prep Middle School
EXPENDITURES							
<i>Certificated Instructional Salaries</i>	\$6,983,050	\$1,111,358	\$155,339	\$139,420	\$436,820	\$457,307	\$372,187
<i>Certificated Instructional Benefits</i>	\$1,703,301	\$266,275	\$44,495	\$51,384	\$109,860	\$92,721	\$86,181
<i>Instructional Site Supplies</i>					\$11,481		
	\$8,686,351	\$1,377,633	\$199,834	\$190,804	\$558,161	\$550,028	\$458,368

Contributions to Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	2013-14	2013-14	Change
	Adopted Budget	First Interim	
Special Education	\$5,424,280	\$5,441,977	\$17,697
Transportation (All)	\$1,533,910	\$1,673,234	\$139,324
Restricted Maintenance Account	\$1,766,000	\$1,766,000	\$0
TOTAL CONTRIBUTIONS	\$8,724,190	\$8,881,211	\$157,021

There were minor changes to Special Education and the increase in Transportation was due to the revenue being included in the LCFF revenues. Restricted Maintenance Account remained unchanged since budget adoption.

General Fund Summary

The District's 2013-14 General Fund projects an operating deficit of \$3.67 million (\$2.0 million deficit for the unrestricted General Fund) vs. \$3.92 million deficit as presented at Budget Adoption. The primary components accounting for the \$250,000 difference in the General Fund are as follows:

Description	Amount
Increase of Resources (More Revenues/Less Expenditures)	
LCFF Revenue Adjustments (includes increased enrollment)	\$4,423,000
Certificated/Classified Benefits adjustment	\$325,000
Other Outgo/Transfer of Indirects adjustments	\$160,000
Total Resource Increase	\$4,908,000
Decrease of Resources (Less Revenues/More Expenditures)	
Additional Certificated Salaries (due to enrollment increase)	\$1,158,000
Additional Classified Salaries (due to enrollment increase)	\$233,000
Additional Books and Supplies (one-time expenses/restricted prior year carryover)	\$1,770,000
Additional Services/Other Operating Expenses (one-time expenses/prior year carryover)	\$1,497,000
Total Resource Decrease	\$4,658,000
Net Increase of Resources	\$250,000

The 2013-14 ending General Fund balance is projected to be \$14,576,788 with a revolving cash reserve of \$20,200, assignments in the amount of \$10,210,498 for current year LCFF gap funding (\$2,675,000) and for principal apportionment (\$7,535,498), lottery in the amount of \$952,977, legally restricted amounts of \$1,033,113 and \$2,360,000 reserved for economic uncertainties. All other Funds are anticipated to have a positive ending fund balance at June 30, 2014.

Fund Summaries

FUND	2012/13	Est. Net Change	2013/14
GENERAL (UNRESTRICTED & RESTRICTED)	\$18,251,403	(\$3,674,615)	\$14,576,788
CHARTER SCHOOL FUND	\$7,745,409	\$1,444,942	\$9,190,351
CHILD DEVELOPMENT	\$1,387	\$5	\$1,392
CAFETERIA	\$743,231	\$74,758	\$817,989
DEFERRED MAINTENANCE	\$1,458,195	(\$715,419)	\$742,776
POST-EMPLOYMENT BENEFITS	\$128,844	\$500	\$129,344
BUILDING FUND	\$17,749,800	(\$3,731,524)	\$14,018,276
CAPITAL FACILITIES	\$7,543,936	(\$3,409,046)	\$4,134,890
COUNTY SCHOOL FACILITIES	\$207,416	\$389,389	\$596,805
CAPITAL PROJECTS RESERVE	\$74,183	(\$15,520)	\$58,663
BOND INTEREST & REDEMPTION	\$10,043,268	\$1,644,457	\$11,687,725
PRIVATE-PURPOSE TRUST (DISTRICT FIDUCIARY FUND)	\$22,986	(\$4,000)	\$18,986
TOTAL	\$63,970,058	(\$7,996,073)	\$55,973,985

Cash Flow

Even though the LCFF is projected to bring fiscal relief to LEAs, cash management is still essential. The state is committed to reducing debt as evidenced by the repayment of cross fiscal year deferrals during 2012-13 and 2013-14. At the peak in 2011-12, deferrals totaled \$9.4 billion, but are projected to decrease to \$5.6 billion in 2013-14.

A significant change to LEA cash flows occurred in 2012-13 with the passage of Proposition 30, which established the Education Protection Act (EPA) whereby temporary sales tax and income tax revenues are collected and distributed to schools. EPA will be apportioned quarterly in 2013-14. Although the LCFF is effective beginning in 2013-14, EPA entitlements will continue to be calculated on the revenue limit formula. With the exception of EPA, intra-year apportionment deferrals do not exist in 2013-14.

K-12 principal apportionment cross fiscal year deferrals decreased from \$9.4 billion in 2011-12 to \$7.4 billion in 2012-13 and will be reduced to \$5.6 billion in 2013-14.

After analyzing the District's cash activity, the District is anticipating to receive approximately \$8.7 million quarterly from the EPA. The remaining general purpose/LCFF funds of approximately \$8.9 million dollars will be received during July of 2014. After projecting the District's monthly cash activity, the District is anticipating that it will retain a monthly positive cash balance during the remainder of the year, with an ending cash balance of \$5.6 million.

Multiyear Projection

Revenue Assumptions

On July 18, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16. Below is a table highlighting those estimates along with the recommendation provided through School Services of California (SSC) and the District's LCFF projection for first interim.

<i>LCFF "Gap Funding" Percentage</i>	2013-14	2014- 15	2015-16
SSC Recommendation	11.78%	4.4%	5.6%
BASC Calculator (DOF Estimates)	11.78%	16.49%	18.69%
NUSD PROJECTION	11.78%	13.0%	14.4%
<i>Rate of LCFF Funding Increase</i>	2013-14	2014- 15	2015-16
SSC Recommendation	4.7%	1.6%	2.0%
BASC Calculator	4.7%	6.0%	5.8%
NUSD PROJECTION	4.7%	4.7%	4.7%

The 2013-14 Enacted State Budget provides each district and charter school with increased funding equal to approximately 11.78% of the difference between their current Floor funding level and their LCFF Target in 2013-14. According to the DOF, Proposition 98 growth is projected to provide increased LCFF funding equal to 16.49% of the remaining difference (gap) in 2014-15 and 18.69% in 2015-16. However, SSC recommends much more modest growth in 2014-15 and 2015-16 with gap funding rates of approximately of 4.4% and 5.6%.

Therefore, based on economic indicators, the District feels the SSC recommendation is too conservative and the DOF estimates to be too optimistic. Thus, the District is applying the constant growth approach, which assumes LCFF funding growth of 4.7% to continue in 2014-15 and 2015-16 which equates to a gap funding percentage of 13.0% and 14.4%, respectively.

The District is estimating a 1.87% cost of living adjustment for 2014-15 and 1.99% for 2015-16 (per guidance from the LCFF calculator.) Also the District is assuming flat growth in enrollment at 9,438 with an attendance to enrollment ratio of 95%. The reason for this is due to the District's unique situation of charter school movement and the implementation of new program initiatives. The District experienced an enrollment increase of 465 students over what was projected at the 2013-14 Adopted budget. The District will continue to monitor attendance data trends and will adjust accordingly at second interim. The District is also assuming an unduplicated count of 58% for the two subsequent years.

The District estimates federal revenues to go down in 2014-15 due to expiring restricted resources being spent in the budget year and the removal of carryover funds. State revenues are anticipated to decrease for 2014-15 due to the District spending the Common Core Block Grant provided in 2013-14 at \$200 per ADA and the removal of carryover funds. The District is estimating other local revenue to remain constant through 2015-16.

Expenditure Assumptions:

Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies are expected to increase due to Consumer Price Index (CPI) adjustments of 2.3% for 2014-15 and 2.5% for 2015-16. Books & Supplies and Contracted services for 2014-15 are estimated to decline due to the removal of carryover expenses and adjusting for expiring restricted resources. In 2015-16 the District sees a slight increase due to applying CPI of 2.5%. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Finally, other outgo is expected to remain constant for 2014-15 and 2015-16.

Estimated Ending Fund Balances:

The District estimates that the General Fund is projected to have a combined ending General Fund Balance of \$13,992,113 for fiscal year 2014-15, which will enable the District to maintain its 3% economic uncertainty reserve in the amount of \$2,227,000 and designate \$2,797,000 for the LCFF gap funding anticipated for 2014-15. Also, the District is estimating to have a combined ending fund balance of \$14,885,438 for 2015-16, which will enable the District to maintain its 3% economic uncertainty reserve in the amount of \$2,271,000 and designate \$2,926,000 for the LCFF gap funding anticipated for 2015-16.

Estimated Ending Cash Balances:

The District is projecting to have a positive cash flow through 2014-15 with a balance of \$2,634,854. The District projects cash flow to be positive through 2015-16 with a balance of \$2,921,041. The cash flow estimates include EPA quarterly payments and cash deferrals into July of the following year.

Conclusion:

The first interim and multi-year projections support that the District will be able to meet its financial obligations for the current and two subsequent years. Therefore, the Natomas Unified School District certifies that its financial condition is "positive."

NATOMAS UNIFIED SCHOOL DISTRICT

2013-14 First Interim Report

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES													
General Purpose Revenues:													
State Aid	47,234,880	17,511,623											64,746,503
Property Taxes & Misc. Local	11,751,771	4,428,910											16,180,681
Total General Purpose	58,986,651	21,940,533	-	-	-	-	-	-	-	-	-	-	80,927,184
Federal Revenues	5,669,144	278,126		3,257,600									9,204,870
Other State Revenues	4,682,978	1,258,779		272,200					594,802		139,857		6,948,616
Other Local Revenues	4,472,785	1,636,461	5	828,001	7,000	500	49,100	65,000	5,000	21,250	13,596,445	1,000	20,682,547
TOTAL - REVENUES	73,811,558	25,113,899	5	4,357,801	7,000	500	49,100	65,000	599,802	21,250	13,736,302	1,000	117,763,217
EXPENDITURES													
Certificated Salaries	32,925,629	9,544,304											42,469,933
Certificated Management Salaries	4,089,859	1,607,587											5,697,446
Classified Salaries	11,394,602	1,820,809		1,271,307			1,000						14,487,718
Classified Management Salaries	1,353,670	394,483		113,685									1,861,838
Employee Benefits (All)	13,333,568	3,756,852		510,211			114						17,600,745
Books & Supplies	4,278,008	1,587,146		2,047,490			301,126	55,851					8,269,621
Other Operating Expenses (Services)	10,167,498	3,821,465		147,567			122,445	379,935				5,000	14,643,910
Capital Outlay	268,908	269,187			722,419		3,401,365	2,835,260	210,413	36,770			7,744,322
Other Outgo	608,539	293,152									12,091,845		12,993,536
Direct Support/Indirect Costs	(313,783)	121,000		192,783									-
TOTAL - EXPENDITURES	78,106,498	23,215,985	-	4,283,043	722,419	-	3,826,050	3,271,046	210,413	36,770	12,091,845	5,000	125,769,069
EXCESS (DEFICIENCY)	(4,294,940)	1,897,914	5	74,758	(715,419)	500	(3,776,950)	(3,206,046)	389,389	(15,520)	1,644,457	(4,000)	(8,005,852)
OTHER SOURCES/USES													
Transfers In	620,325	162,000		-			45,426						827,751
Transfers (Out)	-	(624,751)						(203,000)					(827,751)
Net Other Sources (Uses)	-	9,779							-				9,779
Contributions (to Restricted Programs)	-	-											-
TOTAL - OTHER SOURCES/USES	620,325	(452,972)	-	-	-	-	45,426	(203,000)	-	-	-	-	9,779
FUND BALANCE INCREASE (DECREASE)	(3,674,615)	1,444,942	5	74,758	(715,419)	500	(3,731,524)	(3,409,046)	389,389	(15,520)	1,644,457	(4,000)	(7,996,073)
FUND BALANCE													
Beginning Fund Balance	18,251,403	7,745,409	1,387	743,231	1,458,195	128,844	17,749,800	7,543,936	207,416	74,183	10,043,268	22,986	63,970,058
Ending Balance, June 30	14,576,788	9,190,351	1,392	817,989	742,776	129,344	14,018,276	4,134,890	596,805	58,663	11,687,725	18,986	55,973,985

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

NATOMAS UNIFIED SCHOOL DISTRICT

2013-14 First Interim Report

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund						Total	Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School		
REVENUES											
General Purpose Revenues:											
State Aid	45,780,605	1,454,275	47,234,880	6,812,092	1,578,970	2,841,970	979,198	2,351,546	2,947,847	17,511,623	64,746,503
Property Taxes & Misc. Local	11,751,771	-	11,751,771	1,798,114	409,019	679,624	239,304	628,556	674,293	4,428,910	16,180,681
Total General Purpose	57,532,376	1,454,275	58,986,651	8,610,206	1,987,989	3,521,594	1,218,502	2,980,102	3,622,140	21,940,533	80,927,184
Federal Revenues	-	5,669,144	5,669,144	-	-	-	278,126	-	-	278,126	5,947,270
Other State Revenues	1,534,745	3,148,233	4,682,978	526,757	74,382	220,816	58,262	178,841	199,721	1,258,779	5,941,757
Other Local Revenues	1,061,065	3,411,720	4,472,785	356,326	1,000	958,543	277,247	39,345	4,000	1,636,461	6,109,246
TOTAL - REVENUES	60,128,186	13,683,372	73,811,558	9,493,289	2,063,371	4,700,953	1,832,137	3,198,288	3,825,861	25,113,899	98,925,457
EXPENDITURES											
Certificated Salaries	25,992,908	6,932,721	32,925,629	3,657,179	758,344	1,620,762	465,194	1,353,424	1,689,401	9,544,304	42,469,933
Certificated Management Salaries	3,363,115	726,744	4,089,859	747,884	83,170	301,204	155,729	195,300	124,300	1,607,587	5,697,446
Classified Salaries	7,197,962	4,196,640	11,394,602	844,295	85,126	563,131	68,280	137,350	122,627	1,820,809	13,215,411
Classified Management Salaries	1,041,878	311,792	1,353,670	133,083	-	217,783	43,617	-	-	394,483	1,748,153
Employee Benefits (All)	9,835,117	3,498,451	13,333,568	1,586,723	243,255	809,613	221,111	425,601	470,549	3,756,852	17,090,420
Books & Supplies	1,811,257	2,466,751	4,278,008	447,900	90,212	459,526	378,078	84,349	127,081	1,587,146	5,865,154
Other Operating Expenses (Services)	5,373,003	4,794,495	10,167,498	1,687,799	362,800	455,924	199,250	521,526	594,166	3,821,465	13,988,963
Capital Outlay	-	268,908	268,908	127,687	11,000	7,500	5,000	41,000	77,000	269,187	538,095
Other Outgo	357,769	250,770	608,539	195,068	-	34,437	63,647	-	-	293,152	901,691
Direct Support/Indirect Costs	(1,710,994)	1,397,211	(313,783)	-	121,000	-	-	-	-	121,000	(192,783)
TOTAL - EXPENDITURES	53,262,015	24,844,483	78,106,498	9,427,618	1,754,907	4,469,880	1,599,907	2,758,550	3,205,124	23,215,985	101,322,483
EXCESS (DEFICIENCY)	6,866,171	(11,161,111)	(4,294,940)	65,671	308,464	231,073	232,230	439,738	620,737	1,897,914	(2,397,026)
OTHER SOURCES/USES											
Transfers In	-	620,325	620,325	162,000	-	-	-	-	-	162,000	782,325
Transfers (Out)	-	-	-	(315,675)	(78,676)	-	-	(110,250)	(120,150)	(624,751)	(624,751)
Net Other Sources (Uses)	-	-	-	-	-	-	9,779	-	-	9,779	9,779
Contributions (to Restricted Programs)	(8,881,211)	8,881,211	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(8,881,211)	9,501,536	620,325	(153,675)	(78,676)	-	9,779	(110,250)	(120,150)	(452,972)	167,353
FUND BALANCE INCREASE (DECREASE)	(2,015,040)	(1,659,575)	(3,674,615)	(88,004)	229,788	231,073	242,009	329,488	500,587	1,444,942	(2,229,673)
FUND BALANCE											
Beginning Fund Balance	15,558,715	2,692,688	18,251,403	2,422,024	323,837	1,404,047	303,302	1,430,018	1,862,181	7,745,409	25,996,812
Ending Balance, June 30	13,543,675	1,033,113	14,576,788	2,334,020	553,625	1,635,120	545,311	1,759,506	2,362,768	9,190,351	23,767,139

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

Natomas Unified School District

2013-14 First Interim Report

General Fund Report Comparison

Description	2013-14 Adopted Budget			2013-14 First Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF - General Purpose	48,060,423	1,454,275	49,514,698	57,532,376	1,454,275	58,986,651	9,471,953	-	9,471,953
Federal Revenue	-	4,881,872	4,881,872	-	5,669,144	5,669,144	-	787,272	787,272
LCFF & Other State Revenue	6,568,790	4,098,579	10,667,369	1,534,745	3,148,233	4,682,978	(5,034,045)	(950,346)	(5,984,391)
Local Revenue	1,044,755	3,279,674	4,324,429	1,061,065	3,411,720	4,472,785	16,310	132,046	148,356
Total Revenues	55,673,968	13,714,400	69,388,368	60,128,186	13,683,372	73,811,558	4,454,218	(31,028)	4,423,190
EXPENDITURES									
Certificated Salaries	28,535,857	7,321,060	35,856,917	29,356,023	7,659,465	37,015,488	820,166	338,405	1,158,571
Classified Salaries	8,085,899	4,428,980	12,514,879	8,239,840	4,508,432	12,748,272	153,941	79,452	233,393
Benefits	10,027,460	3,631,144	13,658,604	9,835,117	3,498,451	13,333,568	(192,343)	(132,693)	(325,036)
Books and Supplies	1,144,661	1,363,658	2,508,319	1,811,257	2,466,751	4,278,008	666,596	1,103,093	1,769,689
Other Services & Oper. Expenses	3,934,662	4,599,422	8,534,084	5,373,003	4,794,495	10,167,498	1,438,341	195,073	1,633,414
Capital Outlay	-	405,000	405,000	-	268,908	268,908	-	(136,092)	(136,092)
Other Outgo 7xxx	388,894	350,086	738,980	357,769	250,770	608,539	(31,125)	(99,316)	(130,441)
Transfer of Indirect 73xx	(1,501,940)	1,219,097	(282,843)	(1,710,994)	1,397,211	(313,783)	(209,054)	178,114	(30,940)
Total Expenditures	50,615,493	23,318,447	73,933,940	53,262,015	24,844,483	78,106,498	2,646,522	1,526,036	4,172,558
Excess / (Deficiency)	5,058,475	(9,604,047)	(4,545,572)	6,866,171	(11,161,111)	(4,294,940)	1,807,696	(1,557,064)	250,632
OTHER SOURCES/USES									
Transfers In	-	620,325	620,325	-	620,325	620,325	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(8,724,190)	8,724,190	-	(8,881,211)	8,881,211	-	(157,021)	157,021	-
Total Financing Sources/Uses	(8,724,190)	9,344,515	620,325	(8,881,211)	9,501,536	620,325	(157,021)	157,021	-
Net Increase (Decrease)	(3,665,715)	(259,532)	(3,925,247)	(2,015,040)	(1,659,575)	(3,674,615)	1,650,675	(1,400,043)	250,632
FUND BALANCE, RESERVES									
Beginning Balance	15,558,715	2,692,688	18,251,403	15,558,715	2,692,688	18,251,403	-	-	-
Ending Balance	11,893,000	2,433,156	14,326,156	13,543,675	1,033,113	14,576,788	1,650,675	(1,400,043)	250,632
Nonspendable (Revolving Cash)	20,200		20,200	20,200		20,200	-	-	-
Restricted		2,433,156	2,433,156		1,033,113	1,033,113	-	(1,400,043)	(1,400,043)
Assigned - Lottery	11,906		11,906	952,977		952,977	941,071	-	941,071
Assigned - LCFF / Cash Deferral	9,400,950		9,400,950	10,210,498		10,210,498	809,548	-	809,548
Unassigned - REU	2,230,000		2,230,000	2,360,000		2,360,000	130,000	-	130,000
Unassigned - Other	229,944	-	229,944	-		-	579,604	-	579,604
Total - Fund Balance	11,893,000	2,433,156	14,326,156	13,543,675	1,033,113	14,576,788	2,460,223	(1,400,043)	1,060,180

Natomas Unified School District

2013-14 First Interim Report

General Fund Multi-Year Projection

Description	2013-14 Projected Budget			2014-15 Projected Budget			2015-16 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Revenue Limit Sources	57,532,376	1,454,275	58,986,651	60,329,000	1,455,000	61,784,000	63,255,000	1,455,000	64,710,000
Federal Revenue	-	5,669,144	5,669,144	-	4,160,000	4,160,000	-	4,160,000	4,160,000
State Revenue	1,534,745	3,148,233	4,682,978	1,462,000	1,187,000	2,649,000	1,462,000	1,187,000	2,649,000
Local Revenue	1,061,065	3,411,720	4,472,785	1,061,000	3,366,000	4,427,000	1,061,000	3,366,000	4,427,000
Total Revenues	60,128,186	13,683,372	73,811,558	62,852,000	10,168,000	73,020,000	65,778,000	10,168,000	75,946,000
EXPENDITURES									
Certificated Salaries	29,356,023	7,659,465	37,015,488	29,972,000	7,565,000	37,537,000	30,601,000	7,724,000	38,325,000
Classified Salaries	8,239,840	4,508,432	12,748,272	8,396,000	4,579,000	12,975,000	8,556,000	4,675,000	13,231,000
Benefits	9,835,117	3,498,451	13,333,568	9,945,000	3,479,000	13,424,000	10,057,000	3,520,000	13,577,000
Books and Supplies	1,811,257	2,466,751	4,278,008	1,548,000	1,348,000	2,896,000	1,587,000	1,382,000	2,969,000
Other Services & Oper. Expenses	5,373,003	4,794,495	10,167,498	5,394,000	1,728,000	7,122,000	5,529,000	1,771,000	7,300,000
Capital Outlay	-	268,908	268,908	-	250,000	250,000	-	250,000	250,000
Other Outgo 7xxx	357,769	250,770	608,539	358,000	251,000	609,000	358,000	251,000	609,000
Transfer of Indirect 73xx	(1,710,994)	1,397,211	(313,783)	(1,711,000)	1,123,000	(588,000)	(1,711,000)	1,123,000	(588,000)
Total Expenditures	53,262,015	24,844,483	78,106,498	53,902,000	20,323,000	74,225,000	54,977,000	20,696,000	75,673,000
Excess / (Deficiency)	6,866,171	(11,161,111)	(4,294,940)	8,950,000	(10,155,000)	(1,205,000)	10,801,000	(10,528,000)	273,000
OTHER SOURCES/USES									
Transfers In	-	620,325	620,325	-	620,325	620,325	-	620,325	620,325
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(8,881,211)	8,881,211	-	(9,534,675)	9,534,675	-	(9,907,675)	9,907,675	-
Total Financing Sources/Uses	(8,881,211)	9,501,536	620,325	(9,534,675)	10,155,000	620,325	(9,907,675)	10,528,000	620,325
Net Increase (Decrease)	(2,015,040)	(1,659,575)	(3,674,615)	(584,675)	-	(584,675)	893,325	-	893,325
FUND BALANCE, RESERVES									
Beginning Balance	15,558,715	2,692,688	18,251,403	13,543,675	1,033,113	14,576,788	12,959,000	1,033,113	13,992,113
Ending Balance	13,543,675	1,033,113	14,576,788	12,959,000	1,033,113	13,992,113	13,852,325	1,033,113	14,885,438
Nonspendable (Revolving Cash)	20,200	-	20,200	20,200	-	20,200	20,200	-	20,200
Restricted	-	1,033,113	1,033,113	-	1,033,113	1,033,113	-	1,033,113	1,033,113
Assigned	952,977	-	952,977	952,000	-	952,000	952,000	-	952,000
Assigned - LCFF / Cash Deferral	10,210,498	-	10,210,498	9,759,800	-	9,759,800	10,609,125	-	10,609,125
Unassigned - REU	2,360,000	-	2,360,000	2,227,000	-	2,227,000	2,271,000	-	2,271,000
Unassigned - Other	-	-	-	-	-	-	-	-	-
Total - Fund Balance	13,543,675	1,033,113	14,576,788	12,959,000	1,033,113	14,232,313	13,852,325	1,033,113	14,276,313

Natomas Unified School District
2013-14 First Interim Report
2013-14 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
B. RECEIPTS	9110	9,134,413	14,463,081	13,671,026	15,314,246	12,359,293	10,007,839	17,503,787	16,529,176	12,597,732	11,345,899	12,983,617	8,934,762		
Revenue Limit Sources															
Principal Apportionment	8010-8019	1,829,345	1,916,621	5,877,279	3,766,092	3,469,428	5,640,848	3,469,428	2,725,429	4,202,963	1,576,662	1,090,942	2,171,420	9,498,423	47,234,880
Property Taxes	8020-8079	37,921	-	242	-	-	1,138,600	6,506,100	-	32,500	6,506,100	1,626,500	417,389	-	16,265,352
Miscellaneous Funds	8080-8099	781	(276,291)	(552,581)	(368,931)	(451,358)	(406,222)	(451,358)	(361,086)	(270,815)	(270,815)	(361,086)	(361,086)	(382,733)	(4,513,581)
Federal Revenue	8100-8299	-	24,243	223,557	490,778	-	1,417,286	-	-	708,643	-	-	708,643	2,095,994	5,669,144
Other State Revenue	8300-8599	1,612,581	206,934	706,462	(945,499)	421,468	421,468	421,468	331,087	246,793	191,534	132,528	-	936,154	4,682,978
Other Local Revenue	8600-8799	870,496	663,791	246,280	(524,271)	402,551	402,551	402,551	316,226	235,716	182,937	223,639	536,700.00	513,618	4,472,785
Interfund Transfers In	8910-8929	-	-	-	-	155,100	-	155,100	-	-	155,100	-	-	155,025	620,325
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		4,351,124	2,535,298	6,501,239	2,418,169	3,997,189	8,614,531	10,503,289	3,011,656	5,155,800	8,341,518	2,712,523	3,473,066	12,816,481	74,431,883
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	512,849	3,418,738	3,321,585	3,573,537	3,701,500	370,200	7,032,900	3,331,400	3,331,400	3,331,400	3,331,400	1,758,579	-	37,015,488
Classified Salaries	2000-2999	585,046	1,017,632	1,022,345	1,122,060	1,019,900	63,700	2,167,200	1,019,900	1,274,800	1,147,300	1,147,300	892,400	268,689	12,748,272
Employee Benefits (All)	3000-3999	308,155	1,153,226	1,173,821	1,195,060	1,200,000	100,000	2,400,000	1,133,400	1,266,700	1,200,000	1,200,000	869,906	133,300	13,333,568
Books & Supplies	4000-4999	28,257	436,410	448,964	300,603	513,400	171,100	171,100	385,000	256,700	256,700	556,100	641,700	111,974	4,278,008
Contracted Services	5000-5999	145,521	481,145	607,594	966,899	1,016,700	915,100	406,700	1,423,400	508,400	1,118,400	915,100	711,700	950,839	10,167,498
Capital Outlay	6000-6999	-	-	25,554	3,721	-	120,000	-	-	119,633	-	-	-	-	268,908
Transfer of Indirects	7000-7399	-	(574)	-	-	-	-	-	-	-	-	-	(13,209)	308,539	294,756
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,579,828	6,506,577	6,599,863	7,161,880	7,451,500	1,740,100	12,177,900	7,293,100	6,757,633	7,053,800	7,149,900	4,861,076	1,773,341	78,106,498
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	20,200	-	-	-	-	-	-	-	-	-	-	-	-	20,200
Accounts Receivable (Regular)	9200	53,709	106,523	-	-	-	-	-	-	-	-	38,522	38,523	-	237,277
Accounts Receivable (Governments)	9290	7,299,740	2,580,615	708,114	619,345	700,000	621,517	-	-	-	-	-	-	-	12,529,331
Accounts Receivable (Due From Other Funds)	9310	-	-	785,081	-	-	-	-	-	-	-	-	-	-	785,081
Prepaid Expenditures	9330	-	-	-	(48,210)	59,375	-	-	-	-	-	-	-	-	11,165
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(3,303,057)	397,237	406,756	34,318	350,000	-	700,000	350,000	350,000	350,000	350,000	(2,000,000)	(2,051,627)	(4,066,373)
Accounts Payable (Due To Other Funds)	9610	-	-	(158,107)	-	-	-	-	-	-	-	-	-	-	(158,107)
Deferred Revenue	9650	-	-	-	(235,120)	(6,464)	-	-	-	-	-	-	-	-	(241,584)
Suspense Clearing	9910	(1,513,220)	94,849	-	1,418,425	(54)	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		2,557,372	3,179,224	1,741,844	1,788,758	1,102,857	621,517	700,000	350,000	350,000	350,000	388,522	(1,961,477)	(2,051,627)	9,116,990
E. NET INCREASE/DECREASE (B-C+D)		5,328,668	(792,055)	1,643,220	(2,954,953)	(2,351,454)	7,495,948	(974,611)	(3,931,444)	(1,251,833)	1,637,718	(4,048,855)	(3,349,487)	8,991,513	5,442,375
F. ENDING CASH (A + E)		14,463,081	13,671,026	15,314,246	12,359,293	10,007,839	17,503,787	16,529,176	12,597,732	11,345,899	12,983,617	8,934,762	5,585,275		
G. ENDING CASH, PLUS ACCRUALS															14,576,788

Natomas Unified School District
2013-14 First Interim Report
2014-15 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	5,585,275	11,008,389	10,232,412	10,596,954	7,172,450	4,644,733	11,756,995	11,529,942	7,931,137	6,942,327	9,019,018	5,377,505		
B. RECEIPTS															
Revenue Limit Sources															
Principal Apportionment	8010-8019	1,994,983	1,994,983	6,124,113	3,590,969	3,590,969	6,124,113	3,590,969	2,820,905	4,635,856	1,631,896	1,129,160	2,533,144	10,270,169	50,032,229
Property Taxes	8020-8079	37,921	-	242	-	-	1,138,600	6,506,100	-	32,500	6,506,100	1,626,500	417,389	-	16,265,352
Miscellaneous Funds	8080-8099	(270,815)	(541,630)	(180,543)	(722,173)	(361,086)	(315,951)	(406,222)	(319,110)	(237,866)	(184,605)	(315,951)	(315,951)	(341,678)	(4,513,581)
Federal Revenue	8100-8299	-	-	-	-	-	1,040,000	-	-	520,000	-	-	520,000	2,080,000	4,160,000
Other State Revenue	8300-8599	132,500	132,500	238,400	238,400	238,400	238,400	238,400	187,300	139,600	108,300	74,978	-	681,822	2,649,000
Other Local Revenue	8600-8799	44,300	44,300	442,700	44,300	442,700	309,900	929,700	177,100	177,100	221,400	265,600	707,285	620,615	4,427,000
Interfund Transfers In	8910-8929	-	-	-	-	155,100	-	155,100	-	-	155,100	-	-	155,025	620,325
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		1,938,889	1,630,153	6,624,912	3,151,496	4,066,083	8,535,062	11,014,047	2,866,195	5,267,190	8,438,191	2,780,287	3,861,867	13,465,953	73,640,325
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	375,400	3,378,300	3,378,288	3,753,700	3,753,700	375,400	7,132,000	3,378,300	3,378,300	3,378,300	3,378,300	1,877,012	-	37,537,000
Classified Salaries	2000-2999	648,800	1,038,000	1,038,000	1,167,800	1,038,000	64,900	2,205,800	1,038,000	1,297,500	1,167,800	1,167,800	908,300	194,300	12,975,000
Employee Benefits (All)	3000-3999	402,700	1,208,200	1,208,200	1,073,900	1,208,200	100,700	2,416,300	1,141,000	1,275,300	1,208,200	1,208,200	875,306	97,794	13,424,000
Books & Supplies	4000-4999	86,900	173,800	376,500	289,600	231,700	115,800	115,800	260,600	173,800	173,800	376,500	434,400	86,800	2,896,000
Contracted Services	5000-5999	356,100	142,400	712,200	641,000	712,200	641,000	71,200	997,100	356,100	783,400	641,000	498,500	569,800	7,122,000
Capital Outlay	6000-6999	-	-	-	-	-	125,000	-	-	125,000	-	-	-	-	250,000
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	11,000	10,000	21,000
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,869,900	5,940,700	6,713,188	6,926,000	6,943,800	1,422,800	11,941,100	6,815,000	6,606,000	6,711,500	6,771,800	4,604,518	958,694	74,225,000
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	205,400	205,400	102,818	-	-	-	-	-	-	-	-	-	-	513,618
Accounts Receivable (Governments)	9290	7,288,700	4,859,138	-	-	-	-	-	-	-	-	-	-	-	12,147,838
Accounts Receivable (Due From Other Funds)	9310	155,025.00	-	-	-	-	-	-	-	-	-	-	-	-	155,025
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(2,295,000)	(1,529,968)	350,000	350,000	350,000	-	700,000	350,000	350,000	350,000	350,000	(2,000,000)	(1,150,000)	(3,824,968)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		5,354,125	3,534,570	452,818	350,000	350,000	-	700,000	350,000	350,000	350,000	350,000	(2,000,000)	(1,150,000)	8,991,513
E. NET INCREASE/DECREASE (B-C+D)		5,423,114	(775,977)	364,542	(3,424,504)	(2,527,717)	7,112,262	(227,053)	(3,598,805)	(988,810)	2,076,691	(3,641,513)	(2,742,651)	11,357,259	8,406,838
F. ENDING CASH (A + E)		11,008,389	10,232,412	10,596,954	7,172,450	4,644,733	11,756,995	11,529,942	7,931,137	6,942,327	9,019,018	5,377,505	2,634,854		
G. ENDING CASH, PLUS ACCRUALS															13,992,113

Natomas Unified School District
2013-14 First Interim Report
2015-16 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	2,634,854	9,541,974	9,721,452	10,315,009	6,973,257	4,529,092	11,952,172	11,719,571	8,157,708	7,293,475	9,338,613	5,633,126		
B. RECEIPTS															
Revenue Limit Sources															
Principal Apportionment	8010-8019	2,117,289	2,117,289	6,464,231	3,811,121	3,811,121	6,464,231	3,811,121	2,993,847	4,884,733	1,731,943	1,198,386	2,653,110	10,899,807	52,958,229
Property Taxes	8020-8079	37,921	-	242	-	-	1,138,600	6,506,100	-	32,500	6,506,100	1,626,500	417,389	-	16,265,352
Miscellaneous Funds	8080-8099	(270,815)	(541,630)	(180,543)	(722,173)	(361,086)	(315,951)	(406,222)	(319,110)	(237,866)	(184,605)	(315,951)	(315,951)	(341,678)	(4,513,581)
Federal Revenue	8100-8299	-	-	-	-	-	1,040,000	-	-	520,000	-	-	520,000	2,080,000	4,160,000
Other State Revenue	8300-8599	132,500	132,500	238,400	238,400	238,400	238,400	187,300	139,600	108,300	74,978	-	-	681,822	2,649,000
Other Local Revenue	8600-8799	44,300	44,300	442,700	44,300	442,700	309,900	929,700	177,100	177,100	221,400	265,600	707,285	620,615	4,427,000
Interfund Transfers In	8910-8929	-	-	-	-	155,100	-	155,100	-	-	155,100	-	-	155,025	620,325
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		2,061,195	1,752,459	6,965,030	3,371,648	4,286,235	8,875,180	11,234,199	3,039,137	5,516,067	8,538,238	2,849,513	3,981,833	14,095,591	76,566,325
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	383,300	3,449,300	3,449,288	3,832,500	3,832,500	383,300	7,281,800	3,449,300	3,449,300	3,449,300	3,449,300	1,915,812	-	38,325,000
Classified Salaries	2000-2999	661,600	1,058,500	1,058,500	1,190,800	1,058,500	66,200	2,249,300	1,058,500	1,323,100	1,190,800	1,190,800	926,200	198,200	13,231,000
Employee Benefits (All)	3000-3999	407,300	1,221,900	1,221,900	1,086,200	1,221,900	101,800	2,443,900	1,154,000	1,289,800	1,221,900	1,221,900	884,506	99,994	13,577,000
Books & Supplies	4000-4999	89,100	178,100	386,000	296,900	237,500	118,800	118,800	267,200	178,100	178,100	386,000	445,400	89,000	2,969,000
Contracted Services	5000-5999	365,000	146,000	730,000	657,000	730,000	657,000	73,000	1,022,000	365,000	803,000	657,000	511,000	584,000	7,300,000
Capital Outlay	6000-6999	-	-	-	-	-	125,000	-	-	125,000	-	-	-	-	250,000
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	11,000	10,000	21,000
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		1,906,300	6,053,800	6,845,688	7,063,400	7,080,400	1,452,100	12,166,800	6,951,000	6,730,300	6,843,100	6,905,000	4,693,918	981,194	75,673,000
D. PRIOR YEAR TRANSACTIONS															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	248,200	248,200	124,215	-	-	-	-	-	-	-	-	-	-	620,615
Accounts Receivable (Governments)	9290	7,614,200	5,076,113	-	-	-	-	-	-	-	-	-	-	-	12,690,313
Accounts Receivable (Due From Other Funds)	9310	155,025.00	-	-	-	-	-	-	-	-	-	-	-	-	155,025
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,265,200)	(843,494)	350,000	350,000	350,000	-	700,000	350,000	350,000	350,000	350,000	(2,000,000)	(1,150,000)	(2,108,694)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		6,752,225	4,480,819	474,215	350,000	350,000	-	700,000	350,000	350,000	350,000	350,000	(2,000,000)	(1,150,000)	11,357,259
E. NET INCREASE/DECREASE (B-C+D)		6,907,120	179,478	593,557	(3,341,752)	(2,444,165)	7,423,080	(232,601)	(3,561,863)	(864,233)	2,045,138	(3,705,487)	(2,712,085)	11,964,397	12,250,584
F. ENDING CASH (A + E)		9,541,974	9,721,452	10,315,009	6,973,257	4,529,092	11,952,172	11,719,571	8,157,708	7,293,475	9,338,613	5,633,126	2,921,041		
G. ENDING CASH, PLUS ACCRUALS															14,885,438

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	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) Revenue Limit Sources		8010-8099	48,060,423.00	48,060,423.00	12,230,477.96	57,532,376.00	9,471,953.00	19.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,568,790.00	6,568,790.00	115,074.70	1,534,745.00	(5,034,045.00)	-76.6%
4) Other Local Revenue		8600-8799	1,044,755.00	1,044,755.00	424,628.95	1,061,065.00	16,310.00	1.6%
5) TOTAL, REVENUES			55,673,968.00	55,673,968.00	12,770,181.61	60,128,186.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,535,857.00	28,535,857.00	8,636,934.78	29,356,023.00	(820,166.00)	-2.9%
2) Classified Salaries		2000-2999	8,085,899.00	8,085,899.00	2,445,942.11	8,239,840.00	(153,941.00)	-1.9%
3) Employee Benefits		3000-3999	10,027,460.00	10,027,460.00	2,896,023.37	9,835,117.00	192,343.00	1.9%
4) Books and Supplies		4000-4999	1,144,661.00	1,144,661.00	614,440.42	1,811,257.00	(666,596.00)	-58.2%
5) Services and Other Operating Expenditures		5000-5999	3,934,662.00	3,934,662.00	1,742,198.71	5,373,003.00	(1,438,341.00)	-36.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	388,894.00	388,894.00	0.00	357,769.00	31,125.00	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,501,940.00)	(1,501,940.00)	0.00	(1,710,994.00)	209,054.00	-13.9%
9) TOTAL, EXPENDITURES			50,615,493.00	50,615,493.00	16,335,539.39	53,262,015.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,058,475.00	5,058,475.00	(3,565,357.78)	6,866,171.00		
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	(8,724,190.00)	(8,724,190.00)	0.00	(8,881,211.00)	(157,021.00)	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,724,190.00)	(8,724,190.00)	0.00	(8,881,211.00)		

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)			(3,665,715.00)	(3,665,715.00)	(3,565,357.78)	(2,015,040.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,558,714.88	15,558,714.88		15,558,714.88	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)			15,558,714.88	15,558,714.88		15,558,714.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,558,714.88	15,558,714.88		15,558,714.88		
2) Ending Balance, June 30 (E + F1e)			11,892,999.88	11,892,999.88		13,543,674.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,200.00	20,200.00		20,200.00		
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	9,642,799.88	9,642,799.88		11,163,474.88		
Cash Deferral	0000	9780	9,246,022.22					
Lottery	1100	9780	390,538.64					
Education Protection Account	1400	9780	6,239.02					
Cash Deferral	0000	9780		9,246,022.22				
Lottery	1100	9780		390,538.64				
Education Protection Account	1400	9780		6,239.02				
Gifted and Talented Education	0000	9780				97,085.00		
Mandated Costs	0000	9780				80,212.00		
Adult Ed	0000	9780				55,148.00		
ROC/P	0000	9780				153,677.00		
Cash Deferral	0000	9780				10,210,498.22		
Lottery	1100	9780				561,287.64		
Education Protection Account	1400	9780				5,567.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,230,000.00	2,230,000.00		2,360,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	31,120,449.00	31,120,449.00	10,751,273.00	38,549,201.00	7,428,752.00	23.9%
Education Protection Account State Aid - Current Year		8012	8,039,102.00	8,039,102.00	2,174,046.00	8,685,679.00	646,577.00	8.0%
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	464,018.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	201,360.00	201,360.00	0.00	196,489.00	(4,871.00)	-2.4%
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	12,704,031.00	12,704,031.00	0.00	13,767,797.00	1,063,766.00	8.4%
Unsecured Roll Taxes		8042	511,146.00	511,146.00	0.00	563,717.00	52,571.00	10.3%
Prior Years' Taxes		8043	90,991.00	90,991.00	5,557.72	(21,379.00)	(112,370.00)	-123.5%
Supplemental Taxes		8044	38,339.00	38,339.00	0.00	161,901.00	123,562.00	322.3%
Education Revenue Augmentation Fund (ERAF)		8045	807,259.00	807,259.00	32,605.17	1,596,827.00	789,568.00	97.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	238.07	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			53,512,677.00	53,512,677.00	13,427,737.96	63,500,232.00	9,987,555.00	18.7%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,454,275.00)	(1,454,275.00)	0.00	(1,454,275.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	98,201.00	98,201.00	0.00	0.00	(98,201.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,096,180.00)	(4,096,180.00)	(1,197,260.00)	(4,513,581.00)	(417,401.00)	10.2%
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, REVENUE LIMIT SOURCES			48,060,423.00	48,060,423.00	12,230,477.96	57,532,376.00	9,471,953.00	19.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	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	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	1,912,806.00	1,912,806.00	0.00	0.00	(1,912,806.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	413,600.00	413,600.00	0.00	320,123.00	(93,477.00)	-22.6%
Lottery - Unrestricted and Instructional Materials		8560	1,091,200.00	1,091,200.00	33,031.76	1,124,232.00	33,032.00	3.0%
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						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	3,151,184.00	3,151,184.00	82,042.94	90,390.00	(3,060,794.00)	-97.1%
TOTAL, OTHER STATE REVENUE			6,568,790.00	6,568,790.00	115,074.70	1,534,745.00	(5,034,045.00)	-76.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	380,000.00	380,000.00	153,998.40	380,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	16,711.18	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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-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	257,000.00	257,000.00	109,018.94	301,179.00	44,179.00	17.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	357,755.00	357,755.00	144,900.43	329,886.00	(27,869.00)	-7.8%
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			1,044,755.00	1,044,755.00	424,628.95	1,061,065.00	16,310.00	1.6%
TOTAL, REVENUES			55,673,968.00	55,673,968.00	12,770,181.61	60,128,186.00	4,454,218.00	8.0%

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	24,534,787.00	24,534,787.00	7,268,390.12	25,039,081.00	(504,294.00)	-2.1%
Certificated Pupil Support Salaries		1200	729,067.00	729,067.00	266,747.00	780,789.00	(51,722.00)	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,120,288.00	3,120,288.00	1,049,105.19	3,363,115.00	(242,827.00)	-7.8%
Other Certificated Salaries		1900	151,715.00	151,715.00	52,692.47	173,038.00	(21,323.00)	-14.1%
TOTAL, CERTIFICATED SALARIES			28,535,857.00	28,535,857.00	8,636,934.78	29,356,023.00	(820,166.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	287,326.00	287,326.00	90,367.63	333,348.00	(46,022.00)	-16.0%
Classified Support Salaries		2200	2,746,413.00	2,746,413.00	879,655.20	2,802,344.00	(55,931.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	938,205.00	938,205.00	326,349.71	1,041,878.00	(103,673.00)	-11.1%
Clerical, Technical and Office Salaries		2400	3,482,248.00	3,482,248.00	995,359.18	3,410,442.00	71,806.00	2.1%
Other Classified Salaries		2900	631,707.00	631,707.00	154,210.39	651,828.00	(20,121.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			8,085,899.00	8,085,899.00	2,445,942.11	8,239,840.00	(153,941.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,269,197.00	2,269,197.00	709,563.35	2,423,928.00	(154,731.00)	-6.8%
PERS		3201-3202	896,793.00	896,793.00	251,651.47	905,560.00	(8,767.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	991,950.00	991,950.00	301,601.17	1,066,531.00	(74,581.00)	-7.5%
Health and Welfare Benefits		3401-3402	4,802,240.00	4,802,240.00	1,322,052.38	4,444,733.00	357,507.00	7.4%
Unemployment Insurance		3501-3502	18,882.00	18,882.00	13,659.40	21,503.00	(2,621.00)	-13.9%
Workers' Compensation		3601-3602	503,147.00	503,147.00	157,996.91	534,084.00	(30,937.00)	-6.1%
OPEB, Allocated		3701-3702	313,892.00	313,892.00	115,356.14	369,906.00	(56,014.00)	-17.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	56,359.00	56,359.00	0.00	0.00	56,359.00	100.0%
Other Employee Benefits		3901-3902	175,000.00	175,000.00	24,142.55	68,872.00	106,128.00	60.6%
TOTAL, EMPLOYEE BENEFITS			10,027,460.00	10,027,460.00	2,896,023.37	9,835,117.00	192,343.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	209,000.00	209,000.00	160,239.73	259,330.00	(50,330.00)	-24.1%
Books and Other Reference Materials		4200	5,800.00	5,800.00	70,129.71	159,895.00	(154,095.00)	-2656.8%
Materials and Supplies		4300	899,361.00	899,361.00	318,564.53	1,217,641.00	(318,280.00)	-35.4%
Noncapitalized Equipment		4400	30,500.00	30,500.00	65,506.45	174,391.00	(143,891.00)	-471.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,144,661.00	1,144,661.00	614,440.42	1,811,257.00	(666,596.00)	-58.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	62,272.00	62,272.00	23,528.64	155,688.00	(93,416.00)	-150.0%
Dues and Memberships		5300	29,731.00	29,731.00	22,305.50	31,481.00	(1,750.00)	-5.9%
Insurance		5400-5450	439,807.00	439,807.00	483,884.20	482,609.00	(42,802.00)	-9.7%
Operations and Housekeeping Services		5500	1,699,650.00	1,699,650.00	525,684.40	1,711,766.00	(12,116.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,724.00	52,724.00	16,074.04	97,899.00	(45,175.00)	-85.7%
Transfers of Direct Costs		5710	73,700.00	73,700.00	1,619.70	1,059,422.00	(985,722.00)	-1337.5%
Transfers of Direct Costs - Interfund		5750	(807,659.00)	(807,659.00)	0.00	(673,151.00)	(134,508.00)	16.7%
Professional/Consulting Services and Operating Expenditures		5800	2,245,512.00	2,245,512.00	602,126.33	2,363,246.00	(117,734.00)	-5.2%
Communications		5900	138,925.00	138,925.00	66,975.90	144,043.00	(5,118.00)	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,934,662.00	3,934,662.00	1,742,198.71	5,373,003.00	(1,438,341.00)	-36.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
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	61,125.00	61,125.00	0.00	30,000.00	31,125.00	50.9%
All Other Transfers Out to All Others		7299	327,769.00	327,769.00	0.00	327,769.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			388,894.00	388,894.00	0.00	357,769.00	31,125.00	8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,219,097.00)	(1,219,097.00)	0.00	(1,397,211.00)	178,114.00	-14.6%
Transfers of Indirect Costs - Interfund		7350	(282,843.00)	(282,843.00)	0.00	(313,783.00)	30,940.00	-10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,501,940.00)	(1,501,940.00)	0.00	(1,710,994.00)	209,054.00	-13.9%
TOTAL, EXPENDITURES			50,615,493.00	50,615,493.00	16,335,539.39	53,262,015.00	(2,646,522.00)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	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	(8,724,190.00)	(8,724,190.00)	0.00	(8,881,211.00)	(157,021.00)	1.8%
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			(8,724,190.00)	(8,724,190.00)	0.00	(8,881,211.00)	(157,021.00)	1.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,724,190.00)	(8,724,190.00)	0.00	(8,881,211.00)	(157,021.00)	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,454,275.00	1,454,275.00	0.00	1,454,275.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,881,872.00	4,881,872.00	738,577.56	5,669,144.00	787,272.00	16.1%
3) Other State Revenue		8300-8599	4,098,579.00	4,098,579.00	1,465,403.69	3,148,233.00	(950,346.00)	-23.2%
4) Other Local Revenue		8600-8799	3,279,674.00	3,279,674.00	831,720.61	3,411,720.00	132,046.00	4.0%
5) TOTAL, REVENUES			13,714,400.00	13,714,400.00	3,035,701.86	13,683,372.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,321,060.00	7,321,060.00	2,189,773.37	7,659,465.00	(338,405.00)	-4.6%
2) Classified Salaries		2000-2999	4,428,980.00	4,428,980.00	1,301,141.10	4,508,432.00	(79,452.00)	-1.8%
3) Employee Benefits		3000-3999	3,631,144.00	3,631,144.00	934,238.67	3,498,451.00	132,693.00	3.7%
4) Books and Supplies		4000-4999	1,363,658.00	1,363,658.00	599,793.81	2,466,751.00	(1,103,093.00)	-80.9%
5) Services and Other Operating Expenditures		5000-5999	4,599,422.00	4,599,422.00	779,679.51	4,794,495.00	(195,073.00)	-4.2%
6) Capital Outlay		6000-6999	405,000.00	405,000.00	29,275.77	268,908.00	136,092.00	33.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	350,086.00	350,086.00	(574.00)	250,770.00	99,316.00	28.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,219,097.00	1,219,097.00	0.00	1,397,211.00	(178,114.00)	-14.6%
9) TOTAL, EXPENDITURES			23,318,447.00	23,318,447.00	5,833,328.23	24,844,483.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,604,047.00)	(9,604,047.00)	(2,797,626.37)	(11,161,111.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	620,325.00	620,325.00	0.00	620,325.00	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	8,724,190.00	8,724,190.00	0.00	8,881,211.00	157,021.00	1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,344,515.00	9,344,515.00	0.00	9,501,536.00		

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)			(259,532.00)	(259,532.00)	(2,797,626.37)	(1,659,575.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,692,688.38	2,692,688.38		2,692,688.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,692,688.38	2,692,688.38		2,692,688.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,692,688.38	2,692,688.38		2,692,688.38		
2) Ending Balance, June 30 (E + F1e)			2,433,156.38	2,433,156.38		1,033,113.38		
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	2,433,156.38	2,433,156.38		1,033,114.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.86)		

Description	Resource Codes	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)
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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,454,275.00	1,454,275.00	0.00	1,454,275.00	0.00	0.0%
All Other 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, REVENUE LIMIT SOURCES			1,454,275.00	1,454,275.00	0.00	1,454,275.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,708,163.00	1,708,163.00	0.00	1,708,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	480,632.00	480,632.00	61,732.70	430,250.00	(50,382.00)	-10.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,666,000.00	1,666,000.00	343,159.00	2,163,089.00	497,089.00	29.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	147,744.00	147,744.00	35,432.00	146,324.00	(1,420.00)	-1.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	38,655.00	38,655.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	343,833.00	343,833.00	39,632.83	392,771.00	48,938.00	14.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	354,000.00	354,000.00	225,656.25	385,656.00	31,656.00	8.9%
Vocational and Applied Technology Education	3500-3699	8290	66,000.00	66,000.00	0.00	68,461.00	2,461.00	3.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	115,500.00	115,500.00	32,964.78	335,775.00	220,275.00	190.7%
TOTAL, FEDERAL REVENUE			4,881,872.00	4,881,872.00	738,577.56	5,669,144.00	787,272.00	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	141,080.00	141,080.00	0.00	0.00	(141,080.00)	-100.0%
Economic Impact Aid	7090-7091	8311	1,399,313.00	1,399,313.00	0.00	0.00	(1,399,313.00)	-100.0%
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	264,000.00	264,000.00	43,402.61	307,403.00	43,403.00	16.4%
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	546,133.00	546,133.00	354,929.22	546,133.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,748,053.00	1,748,053.00	1,067,071.86	2,294,697.00	546,644.00	31.3%
TOTAL, OTHER STATE REVENUE			4,098,579.00	4,098,579.00	1,465,403.69	3,148,233.00	(950,346.00)	-23.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	12,500.00	12,500.00	10,755.00	12,500.00	0.00	0.0%
Transportation Services	7230, 7240	8677	50,000.00	50,000.00	42,171.16	50,000.00	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-Revenue Limit (50%)		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	398,494.00	398,494.00	6,956.07	420,540.00	22,046.00	5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	880.38	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	2,818,680.00	2,818,680.00	770,958.00	2,928,680.00	110,000.00	3.9%
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			3,279,674.00	3,279,674.00	831,720.61	3,411,720.00	132,046.00	4.0%
TOTAL, REVENUES			13,714,400.00	13,714,400.00	3,035,701.86	13,683,372.00	(31,028.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,697,670.00	5,697,670.00	1,675,611.14	6,006,969.00	(309,299.00)	-5.4%
Certificated Pupil Support Salaries		1200	820,007.00	820,007.00	301,049.26	901,472.00	(81,465.00)	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	779,803.00	779,803.00	205,558.15	726,744.00	53,059.00	6.8%
Other Certificated Salaries		1900	23,580.00	23,580.00	7,554.82	24,280.00	(700.00)	-3.0%
TOTAL, CERTIFICATED SALARIES			7,321,060.00	7,321,060.00	2,189,773.37	7,659,465.00	(338,405.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,858,721.00	1,858,721.00	532,765.24	1,982,019.00	(123,298.00)	-6.6%
Classified Support Salaries		2200	1,375,040.00	1,375,040.00	416,123.76	1,313,928.00	61,112.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	276,745.00	276,745.00	101,685.42	311,792.00	(35,047.00)	-12.7%
Clerical, Technical and Office Salaries		2400	417,356.00	417,356.00	116,103.70	395,177.00	22,179.00	5.3%
Other Classified Salaries		2900	501,118.00	501,118.00	134,462.98	505,516.00	(4,398.00)	-0.9%
TOTAL, CLASSIFIED SALARIES			4,428,980.00	4,428,980.00	1,301,141.10	4,508,432.00	(79,452.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	585,018.00	585,018.00	177,902.75	618,391.00	(33,373.00)	-5.7%
PERS		3201-3202	491,691.00	491,691.00	138,851.93	513,511.00	(21,820.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	401,079.00	401,079.00	124,764.93	467,792.00	(66,713.00)	-16.6%
Health and Welfare Benefits		3401-3402	1,785,337.00	1,785,337.00	402,878.94	1,576,035.00	209,302.00	11.7%
Unemployment Insurance		3501-3502	6,624.00	6,624.00	1,766.43	8,967.00	(2,343.00)	-35.4%
Workers' Compensation		3601-3602	162,717.00	162,717.00	49,748.06	175,414.00	(12,697.00)	-7.8%
OPEB, Allocated		3701-3702	106,615.00	106,615.00	36,359.95	123,606.00	(16,991.00)	-15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	35,063.00	35,063.00	0.00	0.00	35,063.00	100.0%
Other Employee Benefits		3901-3902	57,000.00	57,000.00	1,965.68	14,735.00	42,265.00	74.1%
TOTAL, EMPLOYEE BENEFITS			3,631,144.00	3,631,144.00	934,238.67	3,498,451.00	132,693.00	3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	264,000.00	264,000.00	194,169.40	380,710.00	(116,710.00)	-44.2%
Books and Other Reference Materials		4200	6,600.00	6,600.00	4,763.35	30,797.00	(24,197.00)	-366.6%
Materials and Supplies		4300	984,154.00	984,154.00	312,493.39	1,693,920.00	(709,766.00)	-72.1%
Noncapitalized Equipment		4400	108,904.00	108,904.00	88,367.67	361,324.00	(252,420.00)	-231.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,363,658.00	1,363,658.00	599,793.81	2,466,751.00	(1,103,093.00)	-80.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	864,872.00	864,872.00	77,543.25	997,556.00	(132,684.00)	-15.3%
Travel and Conferences		5200	69,776.00	69,776.00	41,964.36	136,203.00	(66,427.00)	-95.2%
Dues and Memberships		5300	1,500.00	1,500.00	923.52	3,204.00	(1,704.00)	-113.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,000.00	170,000.00	46,287.07	187,667.00	(17,667.00)	-10.4%
Transfers of Direct Costs		5710	(73,700.00)	(73,700.00)	(1,619.70)	(1,059,422.00)	985,722.00	-1337.5%
Transfers of Direct Costs - Interfund		5750	(477,220.00)	(477,220.00)	(207.35)	(477,446.00)	226.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,010,042.00	4,010,042.00	607,255.36	4,963,892.00	(953,850.00)	-23.8%
Communications		5900	34,152.00	34,152.00	7,533.00	42,841.00	(8,689.00)	-25.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,599,422.00	4,599,422.00	779,679.51	4,794,495.00	(195,073.00)	-4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
Buildings and Improvements of Buildings		6200	275,000.00	275,000.00	16,901.24	169,908.00	105,092.00	38.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	12,374.53	49,000.00	(19,000.00)	-63.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			405,000.00	405,000.00	29,275.77	268,908.00	136,092.00	33.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	53,086.00	53,086.00	0.00	63,770.00	(10,684.00)	-20.1%
Payments to County Offices		7142	190,000.00	190,000.00	(574.00)	180,000.00	10,000.00	5.3%
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	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			350,086.00	350,086.00	(574.00)	250,770.00	99,316.00	28.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,219,097.00	1,219,097.00	0.00	1,397,211.00	(178,114.00)	-14.6%
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			1,219,097.00	1,219,097.00	0.00	1,397,211.00	(178,114.00)	-14.6%
TOTAL, EXPENDITURES			23,318,447.00	23,318,447.00	5,833,328.23	24,844,483.00	(1,526,036.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	620,325.00	620,325.00	0.00	620,325.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			620,325.00	620,325.00	0.00	620,325.00	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	8,724,190.00	8,724,190.00	0.00	8,881,211.00	157,021.00	1.8%
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			8,724,190.00	8,724,190.00	0.00	8,881,211.00	157,021.00	1.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,344,515.00	9,344,515.00	0.00	9,501,536.00	(157,021.00)	1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	49,514,698.00	49,514,698.00	12,230,477.96	58,986,651.00	9,471,953.00	19.1%
2) Federal Revenue		8100-8299	4,881,872.00	4,881,872.00	738,577.56	5,669,144.00	787,272.00	16.1%
3) Other State Revenue		8300-8599	10,667,369.00	10,667,369.00	1,580,478.39	4,682,978.00	(5,984,391.00)	-56.1%
4) Other Local Revenue		8600-8799	4,324,429.00	4,324,429.00	1,256,349.56	4,472,785.00	148,356.00	3.4%
5) TOTAL, REVENUES			69,388,368.00	69,388,368.00	15,805,883.47	73,811,558.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,856,917.00	35,856,917.00	10,826,708.15	37,015,488.00	(1,158,571.00)	-3.2%
2) Classified Salaries		2000-2999	12,514,879.00	12,514,879.00	3,747,083.21	12,748,272.00	(233,393.00)	-1.9%
3) Employee Benefits		3000-3999	13,658,604.00	13,658,604.00	3,830,262.04	13,333,568.00	325,036.00	2.4%
4) Books and Supplies		4000-4999	2,508,319.00	2,508,319.00	1,214,234.23	4,278,008.00	(1,769,689.00)	-70.6%
5) Services and Other Operating Expenditures		5000-5999	8,534,084.00	8,534,084.00	2,521,878.22	10,167,498.00	(1,633,414.00)	-19.1%
6) Capital Outlay		6000-6999	405,000.00	405,000.00	29,275.77	268,908.00	136,092.00	33.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,980.00	738,980.00	(574.00)	608,539.00	130,441.00	17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(282,843.00)	(282,843.00)	0.00	(313,783.00)	30,940.00	-10.9%
9) TOTAL, EXPENDITURES			73,933,940.00	73,933,940.00	22,168,867.62	78,106,498.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,545,572.00)	(4,545,572.00)	(6,362,984.15)	(4,294,940.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	620,325.00	620,325.00	0.00	620,325.00	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			620,325.00	620,325.00	0.00	620,325.00		

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)			(3,925,247.00)	(3,925,247.00)	(6,362,984.15)	(3,674,615.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,251,403.26	18,251,403.26		18,251,403.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,251,403.26	18,251,403.26		18,251,403.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,251,403.26	18,251,403.26		18,251,403.26		
2) Ending Balance, June 30 (E + F1e)			14,326,156.26	14,326,156.26		14,576,788.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,200.00	20,200.00		20,200.00		
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	2,433,156.38	2,433,156.38		1,033,114.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,642,799.88	9,642,799.88		11,163,474.88		
Cash Deferral	0000	9780	9,246,022.22					
Lottery	1100	9780	390,538.64					
Education Protection Account	1400	9780	6,239.02					
Cash Deferral	0000	9780		9,246,022.22				
Lottery	1100	9780		390,538.64				
Education Protection Account	1400	9780		6,239.02				
Gifted and Talented Education	0000	9780				97,085.00		
Mandated Costs	0000	9780				80,212.00		
Adult Ed	0000	9780				55,148.00		
ROC/P	0000	9780				153,677.00		
Cash Deferral	0000	9780				10,210,498.22		
Lottery	1100	9780				561,287.64		
Education Protection Account	1400	9780				5,567.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,230,000.00	2,230,000.00		2,360,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.86)		

Description	Resource Codes	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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	31,120,449.00	31,120,449.00	10,751,273.00	38,549,201.00	7,428,752.00	23.9%
Education Protection Account State Aid - Current Year		8012	8,039,102.00	8,039,102.00	2,174,046.00	8,685,679.00	646,577.00	8.0%
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	464,018.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	201,360.00	201,360.00	0.00	196,489.00	(4,871.00)	-2.4%
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	12,704,031.00	12,704,031.00	0.00	13,767,797.00	1,063,766.00	8.4%
Unsecured Roll Taxes		8042	511,146.00	511,146.00	0.00	563,717.00	52,571.00	10.3%
Prior Years' Taxes		8043	90,991.00	90,991.00	5,557.72	(21,379.00)	(112,370.00)	-123.5%
Supplemental Taxes		8044	38,339.00	38,339.00	0.00	161,901.00	123,562.00	322.3%
Education Revenue Augmentation Fund (ERAF)		8045	807,259.00	807,259.00	32,605.17	1,596,827.00	789,568.00	97.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	238.07	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			53,512,677.00	53,512,677.00	13,427,737.96	63,500,232.00	9,987,555.00	18.7%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,454,275.00)	(1,454,275.00)	0.00	(1,454,275.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,454,275.00	1,454,275.00	0.00	1,454,275.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	98,201.00	98,201.00	0.00	0.00	(98,201.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,096,180.00)	(4,096,180.00)	(1,197,260.00)	(4,513,581.00)	(417,401.00)	10.2%
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, REVENUE LIMIT SOURCES			49,514,698.00	49,514,698.00	12,230,477.96	58,986,651.00	9,471,953.00	19.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,708,163.00	1,708,163.00	0.00	1,708,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	480,632.00	480,632.00	61,732.70	430,250.00	(50,382.00)	-10.5%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,666,000.00	1,666,000.00	343,159.00	2,163,089.00	497,089.00	29.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	147,744.00	147,744.00	35,432.00	146,324.00	(1,420.00)	-1.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	38,655.00	38,655.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	343,833.00	343,833.00	39,632.83	392,771.00	48,938.00	14.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	354,000.00	354,000.00	225,656.25	385,656.00	31,656.00	8.9%
Vocational and Applied Technology Education	3500-3699	8290	66,000.00	66,000.00	0.00	68,461.00	2,461.00	3.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	115,500.00	115,500.00	32,964.78	335,775.00	220,275.00	190.7%
TOTAL, FEDERAL REVENUE			4,881,872.00	4,881,872.00	738,577.56	5,669,144.00	787,272.00	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	141,080.00	141,080.00	0.00	0.00	(141,080.00)	-100.0%
Economic Impact Aid	7090-7091	8311	1,399,313.00	1,399,313.00	0.00	0.00	(1,399,313.00)	-100.0%
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	1,912,806.00	1,912,806.00	0.00	0.00	(1,912,806.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	413,600.00	413,600.00	0.00	320,123.00	(93,477.00)	-22.6%
Lottery - Unrestricted and Instructional Materi		8560	1,355,200.00	1,355,200.00	76,434.37	1,431,635.00	76,435.00	5.6%
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	546,133.00	546,133.00	354,929.22	546,133.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,899,237.00	4,899,237.00	1,149,114.80	2,385,087.00	(2,514,150.00)	-51.3%
TOTAL, OTHER STATE REVENUE			10,667,369.00	10,667,369.00	1,580,478.39	4,682,978.00	(5,984,391.00)	-56.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	380,000.00	380,000.00	153,998.40	380,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	16,711.18	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	12,500.00	12,500.00	10,755.00	12,500.00	0.00	0.0%
Transportation Services	7230, 7240	8677	50,000.00	50,000.00	42,171.16	50,000.00	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-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	655,494.00	655,494.00	115,975.01	721,719.00	66,225.00	10.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	357,755.00	357,755.00	145,780.81	329,886.00	(27,869.00)	-7.8%
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	2,818,680.00	2,818,680.00	770,958.00	2,928,680.00	110,000.00	3.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,324,429.00	4,324,429.00	1,256,349.56	4,472,785.00	148,356.00	3.4%
TOTAL, REVENUES			69,388,368.00	69,388,368.00	15,805,883.47	73,811,558.00	4,423,190.00	6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,232,457.00	30,232,457.00	8,944,001.26	31,046,050.00	(813,593.00)	-2.7%
Certificated Pupil Support Salaries		1200	1,549,074.00	1,549,074.00	567,796.26	1,682,261.00	(133,187.00)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,900,091.00	3,900,091.00	1,254,663.34	4,089,859.00	(189,768.00)	-4.9%
Other Certificated Salaries		1900	175,295.00	175,295.00	60,247.29	197,318.00	(22,023.00)	-12.6%
TOTAL, CERTIFICATED SALARIES			35,856,917.00	35,856,917.00	10,826,708.15	37,015,488.00	(1,158,571.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,146,047.00	2,146,047.00	623,132.87	2,315,367.00	(169,320.00)	-7.9%
Classified Support Salaries		2200	4,121,453.00	4,121,453.00	1,295,778.96	4,116,272.00	5,181.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,214,950.00	1,214,950.00	428,035.13	1,353,670.00	(138,720.00)	-11.4%
Clerical, Technical and Office Salaries		2400	3,899,604.00	3,899,604.00	1,111,462.88	3,805,619.00	93,985.00	2.4%
Other Classified Salaries		2900	1,132,825.00	1,132,825.00	288,673.37	1,157,344.00	(24,519.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			12,514,879.00	12,514,879.00	3,747,083.21	12,748,272.00	(233,393.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,854,215.00	2,854,215.00	887,466.10	3,042,319.00	(188,104.00)	-6.6%
PERS		3201-3202	1,388,484.00	1,388,484.00	390,503.40	1,419,071.00	(30,587.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	1,393,029.00	1,393,029.00	426,366.10	1,534,323.00	(141,294.00)	-10.1%
Health and Welfare Benefits		3401-3402	6,587,577.00	6,587,577.00	1,724,931.32	6,020,768.00	566,809.00	8.6%
Unemployment Insurance		3501-3502	25,506.00	25,506.00	15,425.83	30,470.00	(4,964.00)	-19.5%
Workers' Compensation		3601-3602	665,864.00	665,864.00	207,744.97	709,498.00	(43,634.00)	-6.6%
OPEB, Allocated		3701-3702	420,507.00	420,507.00	151,716.09	493,512.00	(73,005.00)	-17.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	91,422.00	91,422.00	0.00	0.00	91,422.00	100.0%
Other Employee Benefits		3901-3902	232,000.00	232,000.00	26,108.23	83,607.00	148,393.00	64.0%
TOTAL, EMPLOYEE BENEFITS			13,658,604.00	13,658,604.00	3,830,262.04	13,333,568.00	325,036.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	473,000.00	473,000.00	354,409.13	640,040.00	(167,040.00)	-35.3%
Books and Other Reference Materials		4200	12,400.00	12,400.00	74,893.06	190,692.00	(178,292.00)	-1437.8%
Materials and Supplies		4300	1,883,515.00	1,883,515.00	631,057.92	2,911,561.00	(1,028,046.00)	-54.6%
Noncapitalized Equipment		4400	139,404.00	139,404.00	153,874.12	535,715.00	(396,311.00)	-284.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,508,319.00	2,508,319.00	1,214,234.23	4,278,008.00	(1,769,689.00)	-70.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	864,872.00	864,872.00	77,543.25	997,556.00	(132,684.00)	-15.3%
Travel and Conferences		5200	132,048.00	132,048.00	65,493.00	291,891.00	(159,843.00)	-121.0%
Dues and Memberships		5300	31,231.00	31,231.00	23,229.02	34,685.00	(3,454.00)	-11.1%
Insurance		5400-5450	439,807.00	439,807.00	483,884.20	482,609.00	(42,802.00)	-9.7%
Operations and Housekeeping Services		5500	1,699,650.00	1,699,650.00	525,684.40	1,711,766.00	(12,116.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,724.00	222,724.00	62,361.11	285,566.00	(62,842.00)	-28.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,284,879.00)	(1,284,879.00)	(207.35)	(1,150,597.00)	(134,282.00)	10.5%
Professional/Consulting Services and Operating Expenditures		5800	6,255,554.00	6,255,554.00	1,209,381.69	7,327,138.00	(1,071,584.00)	-17.1%
Communications		5900	173,077.00	173,077.00	74,508.90	186,884.00	(13,807.00)	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,534,084.00	8,534,084.00	2,521,878.22	10,167,498.00	(1,633,414.00)	-19.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
Buildings and Improvements of Buildings		6200	275,000.00	275,000.00	16,901.24	169,908.00	105,092.00	38.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	12,374.53	49,000.00	(19,000.00)	-63.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			405,000.00	405,000.00	29,275.77	268,908.00	136,092.00	33.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	53,086.00	53,086.00	0.00	63,770.00	(10,684.00)	-20.1%
Payments to County Offices		7142	190,000.00	190,000.00	(574.00)	180,000.00	10,000.00	5.3%
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	161,125.00	161,125.00	0.00	30,000.00	131,125.00	81.4%
All Other Transfers Out to All Others		7299	327,769.00	327,769.00	0.00	327,769.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			738,980.00	738,980.00	(574.00)	608,539.00	130,441.00	17.7%
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	(282,843.00)	(282,843.00)	0.00	(313,783.00)	30,940.00	-10.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(282,843.00)	(282,843.00)	0.00	(313,783.00)	30,940.00	-10.9%
TOTAL, EXPENDITURES			73,933,940.00	73,933,940.00	22,168,867.62	78,106,498.00	(4,172,558.00)	-5.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	620,325.00	620,325.00	0.00	620,325.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			620,325.00	620,325.00	0.00	620,325.00	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	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)			620,325.00	620,325.00	0.00	620,325.00	0.00	0.0%

Resource	Description	2013-14
		Projected Year Totals
5640	Medi-Cal Billing Option	318,049.75
7091	Economic Impact Aid (EIA): Limited English	0.10
8150	Ongoing & Major Maintenance Account (RM.	715,064.39
Total, Restricted Balance		1,033,114.24

Description	Resource Codes	Object Codes	Original Budget (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) Revenue Limit Sources		8010-8099	19,402,107.00	19,402,107.00	5,926,152.00	21,940,533.00	2,538,426.00	13.1%
2) Federal Revenue		8100-8299	225,000.00	225,000.00	109,376.25	278,126.00	53,126.00	23.6%
3) Other State Revenue		8300-8599	3,373,688.00	3,373,688.00	408,130.32	1,258,779.00	(2,114,909.00)	-62.7%
4) Other Local Revenue		8600-8799	1,533,393.00	1,533,393.00	380,424.91	1,636,461.00	103,068.00	6.7%
5) TOTAL, REVENUES			24,534,188.00	24,534,188.00	6,824,083.48	25,113,899.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,100,224.00	11,100,224.00	3,249,153.29	11,151,891.00	(51,667.00)	-0.5%
2) Classified Salaries		2000-2999	2,228,109.00	2,228,109.00	599,061.82	2,215,292.00	12,817.00	0.6%
3) Employee Benefits		3000-3999	3,833,060.00	3,833,060.00	1,019,688.63	3,756,852.00	76,208.00	2.0%
4) Books and Supplies		4000-4999	1,439,137.00	1,439,137.00	676,780.70	1,587,146.00	(148,009.00)	-10.3%
5) Services and Other Operating Expenditures		5000-5999	3,741,101.00	3,741,101.00	578,460.05	3,821,465.00	(80,364.00)	-2.1%
6) Capital Outlay		6000-6999	216,100.00	216,100.00	57,934.44	269,187.00	(53,087.00)	-24.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	289,765.00	289,765.00	184,491.45	293,152.00	(3,387.00)	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	121,000.00	121,000.00	0.00	121,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,968,496.00	22,968,496.00	6,365,570.38	23,215,985.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,565,692.00	1,565,692.00	458,513.10	1,897,914.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	27,000.00	27,000.00	81,000.00	162,000.00	135,000.00	500.0%
b) Transfers Out		7600-7629	620,325.00	620,325.00	4,426.15	624,751.00	(4,426.00)	-0.7%
2) Other Sources/Uses								
a) Sources		8930-8979	9,779.00	9,779.00	4,112.12	9,779.00	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			(583,546.00)	(583,546.00)	80,685.97	(452,972.00)		

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)			982,146.00	982,146.00	539,199.07	1,444,942.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,745,409.12	7,745,409.12		7,745,409.12	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)			7,745,409.12	7,745,409.12		7,745,409.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,745,409.12	7,745,409.12		7,745,409.12		
2) Ending Balance, June 30 (E + F1e)			8,727,555.12	8,727,555.12		9,190,351.12		
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) Restricted		9740	1,051,121.00	1,051,121.00		818,384.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,676,434.12	7,676,434.12		8,371,967.12		
Charter - General Operations	0000	9780	6,729,612.73					
Charter - Lottery	1100	9780	938,140.39					
Charter - EPA	1400	9780	8,681.00					
Charter - General Operations	0000	9780		6,729,612.73				
Charter - Lottery	1100	9780		938,140.39				
Charter - EPA	1400	9780		8,681.00				
Charter - General Operations	0000	9780				7,428,976.73		
Charter - Lottery	1100	9780				923,609.39		
Charter - EPA	1400	9780				19,381.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Education Protection Account State Aid - Current Year		8012	3,197,996.00	3,197,996.00	790,938.00	3,354,209.00	156,213.00	4.9%
Charter Schools General Purpose Entitlement - State Aid		8015	12,107,931.00	12,107,931.00	3,844,061.00	14,157,414.00	2,049,483.00	16.9%
State Aid - Prior Years		8019	0.00	0.00	93,893.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,096,180.00	4,096,180.00	1,197,260.00	4,428,910.00	332,730.00	8.1%
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, REVENUE LIMIT SOURCES			19,402,107.00	19,402,107.00	5,926,152.00	21,940,533.00	2,538,426.00	13.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	225,000.00	225,000.00	109,376.25	278,126.00	53,126.00	23.6%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			225,000.00	225,000.00	109,376.25	278,126.00	53,126.00	23.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	320,070.00	320,070.00	0.00	0.00	(320,070.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,952.00	48,952.00	0.00	71,492.00	22,540.00	46.0%
Lottery - Unrestricted and Instructional Materials		8560	515,982.00	515,982.00	24,586.32	513,695.00	(2,287.00)	-0.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,488,684.00	2,488,684.00	383,544.00	673,592.00	(1,815,092.00)	-72.9%
TOTAL, OTHER STATE REVENUE			3,373,688.00	3,373,688.00	408,130.32	1,258,779.00	(2,114,909.00)	-62.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	56,600.00	56,600.00	8,063.30	32,600.00	(24,000.00)	-42.4%
Interest		8660	15,900.00	15,900.00	1,224.91	15,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,133,890.00	1,133,890.00	371,136.70	1,264,066.00	130,176.00	11.5%
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	327,003.00	327,003.00	0.00	323,895.00	(3,108.00)	-1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,533,393.00	1,533,393.00	380,424.91	1,636,461.00	103,068.00	6.7%
TOTAL, REVENUES			24,534,188.00	24,534,188.00	6,824,083.48	25,113,899.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,110,093.00	9,110,093.00	2,551,762.65	9,064,063.00	46,030.00	0.5%
Certificated Pupil Support Salaries		1200	461,020.00	461,020.00	145,832.56	480,241.00	(19,221.00)	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,529,111.00	1,529,111.00	551,558.08	1,607,587.00	(78,476.00)	-5.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,100,224.00	11,100,224.00	3,249,153.29	11,151,891.00	(51,667.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	535,739.00	535,739.00	84,691.82	521,230.00	14,509.00	2.7%
Classified Support Salaries		2200	395,671.00	395,671.00	117,066.88	387,982.00	7,689.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	396,683.00	396,683.00	130,892.27	398,683.00	(2,000.00)	-0.5%
Clerical, Technical and Office Salaries		2400	829,085.00	829,085.00	257,693.48	844,420.00	(15,335.00)	-1.8%
Other Classified Salaries		2900	70,931.00	70,931.00	8,717.37	62,977.00	7,954.00	11.2%
TOTAL, CLASSIFIED SALARIES			2,228,109.00	2,228,109.00	599,061.82	2,215,292.00	12,817.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	919,525.00	919,525.00	266,429.73	921,408.00	(1,883.00)	-0.2%
PERS		3201-3202	251,580.00	251,580.00	62,957.73	244,955.00	6,625.00	2.6%
OASDI/Medicare/Alternative		3301-3302	330,661.00	330,661.00	89,716.72	332,723.00	(2,062.00)	-0.6%
Health and Welfare Benefits		3401-3402	2,024,098.00	2,024,098.00	531,941.13	1,980,387.00	43,711.00	2.2%
Unemployment Insurance		3501-3502	32,205.00	32,205.00	1,501.35	11,350.00	20,855.00	64.8%
Workers' Compensation		3601-3602	207,764.00	207,764.00	54,590.58	199,807.00	7,957.00	3.8%
OPEB, Allocated		3701-3702	20,711.00	20,711.00	0.00	16,437.00	4,274.00	20.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,826.00	1,826.00	0.00	0.00	1,826.00	100.0%
Other Employee Benefits		3901-3902	44,690.00	44,690.00	12,551.39	49,785.00	(5,095.00)	-11.4%
TOTAL, EMPLOYEE BENEFITS			3,833,060.00	3,833,060.00	1,019,688.63	3,756,852.00	76,208.00	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,650.00	150,650.00	108,206.23	172,824.00	(22,174.00)	-14.7%
Books and Other Reference Materials		4200	50,150.00	50,150.00	87,065.80	112,277.00	(62,127.00)	-123.9%
Materials and Supplies		4300	754,094.00	754,094.00	251,758.31	776,511.00	(22,417.00)	-3.0%
Noncapitalized Equipment		4400	484,243.00	484,243.00	229,750.36	525,534.00	(41,291.00)	-8.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,439,137.00	1,439,137.00	676,780.70	1,587,146.00	(148,009.00)	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,880.00	74,880.00	33,078.76	84,913.00	(10,033.00)	-13.4%
Dues and Memberships		5300	23,850.00	23,850.00	6,863.94	21,050.00	2,800.00	11.7%
Insurance		5400-5450	143,891.00	143,891.00	0.00	143,891.00	0.00	0.0%
Operations and Housekeeping Services		5500	719,202.00	719,202.00	175,515.73	719,202.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	777,091.00	777,091.00	262,958.20	747,433.00	29,658.00	3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,286,629.00	1,286,629.00	2,182.35	1,157,592.00	129,037.00	10.0%
Professional/Consulting Services and Operating Expenditures		5800	649,909.00	649,909.00	90,805.44	882,435.00	(232,526.00)	-35.8%
Communications		5900	65,649.00	65,649.00	7,055.63	64,949.00	700.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,741,101.00	3,741,101.00	578,460.05	3,821,465.00	(80,364.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	4,872.36	4,873.00	127.00	2.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,500.00	53,500.00	34,872.88	108,314.00	(54,814.00)	-102.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	1,000.00	1,000.00	0.00	500.00	500.00	50.0%
Equipment		6400	156,600.00	156,600.00	18,189.20	155,500.00	1,100.00	0.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			216,100.00	216,100.00	57,934.44	269,187.00	(53,087.00)	-24.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	21,761.00	21,761.00	6,865.74	25,148.00	(3,387.00)	-15.6%
Other Debt Service - Principal		7439	268,004.00	268,004.00	177,625.71	268,004.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			289,765.00	289,765.00	184,491.45	293,152.00	(3,387.00)	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	121,000.00	121,000.00	0.00	121,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,000.00	121,000.00	0.00	121,000.00	0.00	0.0%
TOTAL, EXPENDITURES			22,968,496.00	22,968,496.00	6,365,570.38	23,215,985.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	27,000.00	27,000.00	81,000.00	162,000.00	135,000.00	500.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,000.00	27,000.00	81,000.00	162,000.00	135,000.00	500.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	620,325.00	620,325.00	4,426.15	624,751.00	(4,426.00)	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			620,325.00	620,325.00	4,426.15	624,751.00	(4,426.00)	-0.7%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	9,779.00	9,779.00	4,112.12	9,779.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,779.00	9,779.00	4,112.12	9,779.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(583,546.00)	(583,546.00)	80,685.97	(452,972.00)		

Resource	Description	2013/14
		Projected Year Totals
6300	Lottery: Instructional Materials	138,609.33
6500	Special Education	28,572.00
6512	Special Ed: Mental Health Services	15,345.00
9010	Other Restricted Local	635,857.67
Total, Restricted Balance		818,384.00

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	3.00	5.00	0.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	3.00	5.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5.00	5.00	3.00	5.00		
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)			5.00	5.00	3.00	5.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,387.00	1,387.00		1,387.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,387.00	1,387.00		1,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,387.00	1,387.00		1,387.00		
2) Ending Balance, June 30 (E + F1e)			1,392.00	1,392.00		1,392.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,392.00	1,392.00		1,392.00		
Child Development Operations	0000	9780	1,392.00					
Child Development Operations	0000	9780		1,392.00				
Child Development Operations	0000	9780				1,392.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5.00	5.00	3.00	5.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.00	5.00	3.00	5.00	0.00	0.0%
TOTAL, REVENUES			5.00	5.00	3.00	5.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,164,100.00	3,164,100.00	69,412.46	3,257,600.00	93,500.00	3.0%
3) Other State Revenue		8300-8599	258,600.00	258,600.00	10,633.53	272,200.00	13,600.00	5.3%
4) Other Local Revenue		8600-8799	792,000.00	792,000.00	175,406.75	828,001.00	36,001.00	4.5%
5) TOTAL, REVENUES			4,214,700.00	4,214,700.00	255,452.74	4,357,801.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,334,788.00	1,334,788.00	372,618.52	1,384,992.00	(50,204.00)	-3.8%
3) Employee Benefits		3000-3999	502,749.00	502,749.00	123,252.42	510,211.00	(7,462.00)	-1.5%
4) Books and Supplies		4000-4999	2,009,750.00	2,009,750.00	464,520.44	2,047,490.00	(37,740.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	130,812.00	130,812.00	32,859.42	147,567.00	(16,755.00)	-12.8%
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	161,843.00	161,843.00	0.00	192,783.00	(30,940.00)	-19.1%
9) TOTAL, EXPENDITURES			4,139,942.00	4,139,942.00	993,250.80	4,283,043.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,758.00	74,758.00	(737,798.06)	74,758.00		
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)			74,758.00	74,758.00	(737,798.06)	74,758.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	743,231.40	743,231.40		743,231.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,231.40	743,231.40		743,231.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,231.40	743,231.40		743,231.40		
2) Ending Balance, June 30 (E + F1e)			817,989.40	817,989.40		817,989.40		
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	817,989.40	817,989.40		817,989.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,164,100.00	3,164,100.00	69,412.46	3,257,600.00	93,500.00	3.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,164,100.00	3,164,100.00	69,412.46	3,257,600.00	93,500.00	3.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	258,600.00	258,600.00	10,633.53	272,200.00	13,600.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			258,600.00	258,600.00	10,633.53	272,200.00	13,600.00	5.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	771,500.00	771,500.00	174,821.44	806,500.00	35,000.00	4.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	585.31	1,500.00	1,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	0.00	20,001.00	1.00	0.0%
TOTAL, OTHER LOCAL REVENUE			792,000.00	792,000.00	175,406.75	828,001.00	36,001.00	4.5%
TOTAL, REVENUES			4,214,700.00	4,214,700.00	255,452.74	4,357,801.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,145,961.00	1,145,961.00	309,944.05	1,192,940.00	(46,979.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	113,685.00	113,685.00	37,894.68	113,685.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,142.00	75,142.00	24,779.79	78,367.00	(3,225.00)	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,334,788.00	1,334,788.00	372,618.52	1,384,992.00	(50,204.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	141,127.00	141,127.00	33,759.89	148,704.00	(7,577.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	102,242.00	102,242.00	27,988.74	105,908.00	(3,666.00)	-3.6%
Health and Welfare Benefits		3401-3402	221,258.00	221,258.00	52,213.48	221,258.00	0.00	0.0%
Unemployment Insurance		3501-3502	743.00	743.00	191.60	785.00	(42.00)	-5.7%
Workers' Compensation		3601-3602	19,039.00	19,039.00	5,288.65	19,702.00	(663.00)	-3.5%
OPEB, Allocated		3701-3702	13,387.00	13,387.00	3,810.06	13,854.00	(467.00)	-3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,953.00	4,953.00	0.00	0.00	4,953.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			502,749.00	502,749.00	123,252.42	510,211.00	(7,462.00)	-1.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	105,750.00	105,750.00	34,869.83	99,250.00	6,500.00	6.1%
Noncapitalized Equipment		4400	4,000.00	4,000.00	2,447.86	11,500.00	(7,500.00)	-187.5%
Food		4700	1,900,000.00	1,900,000.00	427,202.75	1,936,740.00	(36,740.00)	-1.9%
TOTAL, BOOKS AND SUPPLIES			2,009,750.00	2,009,750.00	464,520.44	2,047,490.00	(37,740.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,450.00	8,450.00	806.03	8,450.00	0.00	0.0%
Dues and Memberships		5300	300.00	300.00	0.00	300.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,900.00	10,900.00	0.00	10,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,200.00	75,200.00	27,414.71	90,200.00	(15,000.00)	-19.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,750.00)	(1,750.00)	(1,975.00)	(6,995.00)	5,245.00	-299.7%
Professional/Consulting Services and Operating Expenditures		5800	31,212.00	31,212.00	6,328.83	38,212.00	(7,000.00)	-22.4%
Communications		5900	6,500.00	6,500.00	284.85	6,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,812.00	130,812.00	32,859.42	147,567.00	(16,755.00)	-12.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	161,843.00	161,843.00	0.00	192,783.00	(30,940.00)	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,843.00	161,843.00	0.00	192,783.00	(30,940.00)	-19.1%
TOTAL, EXPENDITURES			4,139,942.00	4,139,942.00	993,250.80	4,283,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	747,047.21
5330	Child Nutrition: Summer Food Service Program Operations	70,942.19
Total, Restricted Balance		817,989.40

Description	Resource Codes	Object Codes	Original Budget (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) 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	7,000.00	7,000.00	3,095.00	7,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	7,000.00	3,095.00	7,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	130,000.00	130,000.00	616,321.40	722,419.00	(592,419.00)	-455.7%
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			130,000.00	130,000.00	616,321.40	722,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,000.00)	(123,000.00)	(613,226.40)	(715,419.00)		
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)			(123,000.00)	(123,000.00)	(613,226.40)	(715,419.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,458,195.14	1,458,195.14		1,458,195.14	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)			1,458,195.14	1,458,195.14		1,458,195.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,195.14	1,458,195.14		1,458,195.14		
2) Ending Balance, June 30 (E + F1e)			1,335,195.14	1,335,195.14		742,776.14		
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	1,335,195.14	1,335,195.14		742,776.14		
Deferred Maintenance Operations	0000	9780	1,335,195.14					
Deferred Maintenance Operations	0000	9780		1,335,195.14				
Deferred Maintenance Operations	0000	9780				742,776.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	3,095.00	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	3,095.00	7,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	3,095.00	7,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	100,000.00	100,000.00	93,700.00	129,500.00	(29,500.00)	-29.5%
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	522,621.40	592,919.00	(562,919.00)	-1876.4%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,000.00	130,000.00	616,321.40	722,419.00	(592,419.00)	-455.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			130,000.00	130,000.00	616,321.40	722,419.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	272.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	272.00	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	272.00	500.00		
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)			500.00	500.00	272.00	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	128,843.74	128,843.74		128,843.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,843.74	128,843.74		128,843.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,843.74	128,843.74		128,843.74		
2) Ending Balance, June 30 (E + F1e)			129,343.74	129,343.74		129,343.74		
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	129,343.74	129,343.74		129,343.74		
OPEB Reserve	0000	9780	129,343.74					
OPEB Reserve	0000	9780		129,343.74				
OPEB Reserve	0000	9780				129,343.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	500.00	500.00	272.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	272.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	272.00	500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) 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	49,100.00	49,100.00	12,114.00	49,100.00	0.00	0.0%
5) TOTAL, REVENUES			49,100.00	49,100.00	12,114.00	49,100.00		
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	1,000.00	(1,000.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	114.00	(114.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	249,335.65	301,126.00	(301,126.00)	New
5) Services and Other Operating Expenditures		5000-5999	103,945.00	103,945.00	10,044.20	122,445.00	(18,500.00)	-17.8%
6) Capital Outlay		6000-6999	3,269,204.00	3,269,204.00	35,091.48	3,401,365.00	(132,161.00)	-4.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,373,149.00	3,373,149.00	294,471.33	3,826,050.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,324,049.00)	(3,324,049.00)	(282,357.33)	(3,776,950.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	41,000.00	41,000.00	4,426.15	45,426.00	4,426.00	10.8%
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			41,000.00	41,000.00	4,426.15	45,426.00		

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)			(3,283,049.00)	(3,283,049.00)	(277,931.18)	(3,731,524.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,749,799.98	17,749,799.98		17,749,799.98	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)			17,749,799.98	17,749,799.98		17,749,799.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,749,799.98	17,749,799.98		17,749,799.98		
2) Ending Balance, June 30 (E + F1e)			14,466,750.98	14,466,750.98		14,018,275.98		
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	14,453,840.75	14,453,840.75		14,005,365.75		
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	12,910.23	12,910.23		12,910.23		
Building Fund Operations	0000	9780	12,910.23					
Building Fund Operations	0000	9780		12,910.23				
Building Fund Operations	0000	9780				12,910.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	49,100.00	49,100.00	12,114.00	49,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,100.00	49,100.00	12,114.00	49,100.00	0.00	0.0%
TOTAL, REVENUES			49,100.00	49,100.00	12,114.00	49,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	1,000.00	(1,000.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	77.00	(77.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	11.00	(11.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	16.00	(16.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	10.00	(10.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	114.00	(114.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	137,291.31	181,526.00	(181,526.00)	New
Noncapitalized Equipment		4400	0.00	0.00	112,044.34	119,600.00	(119,600.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	249,335.65	301,126.00	(301,126.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103,945.00	103,945.00	10,044.20	122,445.00	(18,500.00)	-17.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,945.00	103,945.00	10,044.20	122,445.00	(18,500.00)	-17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	2,050,815.00	2,050,815.00	0.00	2,051,065.00	(250.00)	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,218,389.00	1,218,389.00	39,681.19	1,350,300.00	(131,911.00)	-10.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	(4,589.71)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,269,204.00	3,269,204.00	35,091.48	3,401,365.00	(132,161.00)	-4.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,373,149.00	3,373,149.00	294,471.33	3,826,050.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	41,000.00	41,000.00	4,426.15	45,426.00	4,426.00	10.8%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	41,000.00	4,426.15	45,426.00	4,426.00	10.8%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,000.00	41,000.00	4,426.15	45,426.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	14,005,365.75
Total, Restricted Balance		14,005,365.75

Description	Resource Codes	Object Codes	Original Budget (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) 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	60,000.00	60,000.00	27,602.30	65,000.00	5,000.00	8.3%
5) TOTAL, REVENUES			60,000.00	60,000.00	27,602.30	65,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	23,887.14	55,851.00	(55,851.00)	New
5) Services and Other Operating Expenditures		5000-5999	132,396.00	132,396.00	77,831.60	379,935.00	(247,539.00)	-187.0%
6) Capital Outlay		6000-6999	750,045.00	750,045.00	1,284,101.73	2,835,260.00	(2,085,215.00)	-278.0%
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			882,441.00	882,441.00	1,385,820.47	3,271,046.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(822,441.00)	(822,441.00)	(1,358,218.17)	(3,206,046.00)		
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	68,000.00	68,000.00	81,000.00	203,000.00	(135,000.00)	-198.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,000.00)	(68,000.00)	(81,000.00)	(203,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(890,441.00)	(890,441.00)	(1,439,218.17)	(3,409,046.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,543,935.77	7,543,935.77		7,543,935.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,543,935.77	7,543,935.77		7,543,935.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,543,935.77	7,543,935.77		7,543,935.77		
2) Ending Balance, June 30 (E + F1e)			6,653,494.77	6,653,494.77		4,134,889.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	6,653,494.77	6,653,494.77		4,134,889.77		
Capital Facility Operations	0000	9780	6,653,494.77					
Capital Facility Operations	0000	9780		6,653,494.77				
Capital Facility Operations	0000	9780				4,134,889.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	15,774.00	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	15,000.00	11,828.30	20,000.00	5,000.00	33.3%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	27,602.30	65,000.00	5,000.00	8.3%
TOTAL, REVENUES			60,000.00	60,000.00	27,602.30	65,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	23,887.14	55,851.00	(55,851.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	23,887.14	55,851.00	(55,851.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,396.00	51,396.00	64,642.97	95,933.00	(44,537.00)	-86.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,000.00	81,000.00	13,188.63	284,002.00	(203,002.00)	-250.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,396.00	132,396.00	77,831.60	379,935.00	(247,539.00)	-187.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	2,500.00	(2,500.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	750,045.00	750,045.00	1,284,101.73	2,832,760.00	(2,082,715.00)	-277.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,045.00	750,045.00	1,284,101.73	2,835,260.00	(2,085,215.00)	-278.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			882,441.00	882,441.00	1,385,820.47	3,271,046.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	68,000.00	68,000.00	81,000.00	203,000.00	(135,000.00)	-198.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,000.00	68,000.00	81,000.00	203,000.00	(135,000.00)	-198.5%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(68,000.00)	(68,000.00)	(81,000.00)	(203,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) 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	594,802.00	594,802.00	594,802.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	2,002.00	5,000.00	5,000.00	New
5) TOTAL, REVENUES			0.00	0.00	596,804.00	599,802.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	472,787.00	472,787.00	0.00	210,413.00	262,374.00	55.5%
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			472,787.00	472,787.00	0.00	210,413.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(472,787.00)	(472,787.00)	596,804.00	389,389.00		
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)			(472,787.00)	(472,787.00)	596,804.00	389,389.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,415.59	207,415.59		207,415.59	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)			207,415.59	207,415.59		207,415.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,415.59	207,415.59		207,415.59		
2) Ending Balance, June 30 (E + F1e)			(265,371.41)	(265,371.41)		596,804.59		
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		596,804.59		
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	(265,371.41)	(265,371.41)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	594,802.00	594,802.00	594,802.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	594,802.00	594,802.00	594,802.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,002.00	5,000.00	5,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,002.00	5,000.00	5,000.00	New
TOTAL, REVENUES			0.00	0.00	596,804.00	599,802.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	172,000.00	(172,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	472,787.00	472,787.00	0.00	38,413.00	434,374.00	91.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			472,787.00	472,787.00	0.00	210,413.00	262,374.00	55.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			472,787.00	472,787.00	0.00	210,413.00		

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

Resource	Description	2013/14
		Projected Year Totals
7710	State School Facilities Projects	596,804.59
Total, Restricted Balance		596,804.59

Description	Resource Codes	Object Codes	Original Budget (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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	378.00	21,250.00	20,250.00	2025.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	378.00	21,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	28,062.50	36,770.00	(36,770.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	28,062.50	36,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	(27,684.50)	(15,520.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	(27,684.50)	(15,520.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,183.22	74,183.22		74,183.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,183.22	74,183.22		74,183.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,183.22	74,183.22		74,183.22		
2) Ending Balance, June 30 (E + F1e)			75,183.22	75,183.22		58,663.22		
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	75,183.22	75,183.22		58,663.22		
Capital Outlay Operations	0000	9780	75,183.22					
Capital Outlay Operations	0000	9780		75,183.22				
Capital Outlay Operations	0000	9780				58,663.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	128.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	250.00	20,250.00	20,250.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	378.00	21,250.00	20,250.00	2025.0%
TOTAL, REVENUES			1,000.00	1,000.00	378.00	21,250.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	28,062.50	36,770.00	(36,770.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	28,062.50	36,770.00	(36,770.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	28,062.50	36,770.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) 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	195,000.00	195,000.00	0.00	139,857.00	(55,143.00)	-28.3%
4) Other Local Revenue		8600-8799	14,210,000.00	14,210,000.00	0.00	13,596,445.00	(613,555.00)	-4.3%
5) TOTAL, REVENUES			14,405,000.00	14,405,000.00	0.00	13,736,302.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,250,000.00	12,250,000.00	0.00	12,091,845.00	158,155.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,250,000.00	12,250,000.00	0.00	12,091,845.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,155,000.00	2,155,000.00	0.00	1,644,457.00		
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)			2,155,000.00	2,155,000.00	0.00	1,644,457.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,574,631.00	10,574,631.00		10,043,268.00	(531,363.00)	-5.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,574,631.00	10,574,631.00		10,043,268.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,574,631.00	10,574,631.00		10,043,268.00		
2) Ending Balance, June 30 (E + F1e)			12,729,631.00	12,729,631.00		11,687,725.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,729,631.00	12,729,631.00		11,687,725.00		
Bond, Interest & Redemption	0000	9780	12,729,631.00					
Bond, Interest & Redemption	0000	9780		12,729,631.00				
Bond, Interest & Redemption	0000	9780				11,687,725.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	140,000.00	140,000.00	0.00	139,857.00	(143.00)	-0.1%
Other Subventions/In-Lieu Taxes		8572	55,000.00	55,000.00	0.00	0.00	(55,000.00)	-100.0%
TOTAL, OTHER STATE REVENUE			195,000.00	195,000.00	0.00	139,857.00	(55,143.00)	-28.3%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	13,300,000.00	13,300,000.00	0.00	11,979,893.00	(1,320,107.00)	-9.9%
Unsecured Roll		8612	910,000.00	910,000.00	0.00	1,424,850.00	514,850.00	56.6%
Prior Years' Taxes		8613	0.00	0.00	0.00	168,998.00	168,998.00	New
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	1,605.00	1,605.00	New
Interest		8660	0.00	0.00	0.00	21,099.00	21,099.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,210,000.00	14,210,000.00	0.00	13,596,445.00	(613,555.00)	-4.3%
TOTAL, REVENUES			14,405,000.00	14,405,000.00	0.00	13,736,302.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,000.00	7,000.00	0.00	3,272.00	3,728.00	53.3%
Debt Service - Interest		7438	7,353,000.00	7,353,000.00	0.00	6,938,573.00	414,427.00	5.6%
Other Debt Service - Principal		7439	4,890,000.00	4,890,000.00	0.00	5,150,000.00	(260,000.00)	-5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,250,000.00	12,250,000.00	0.00	12,091,845.00	158,155.00	1.3%
TOTAL, EXPENDITURES			12,250,000.00	12,250,000.00	0.00	12,091,845.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	54.00	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	54.00	1,000.00		
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	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,000.00)	(4,000.00)	54.00	(4,000.00)		
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)			(4,000.00)	(4,000.00)	54.00	(4,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	22,985.67	22,985.67		22,985.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,985.67	22,985.67		22,985.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,985.67	22,985.67		22,985.67		
2) Ending Net Position, June 30 (E + F1e)			18,985.67	18,985.67		18,985.67		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	6,740.92	6,740.92		6,740.92		
c) Unrestricted Net Position		9790	12,244.75	12,244.75		12,244.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	54.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	54.00	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	54.00	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	5,000.00	0.00	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	6,740.92
Total, Restricted Net Position		<u>6,740.92</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	5,826.00	5,826.00	6,301.00	6,301.00	475.00	8%
2. Special Education	155.00	155.00	0.00	0.00	(155.00)	-100%
HIGH SCHOOL						
3. General Education	2,480.00	2,480.00	2,666.00	2,666.00	186.00	8%
4. Special Education	93.00	93.00	0.00	0.00	(93.00)	-100%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	26.00	26.00	26.00	26.00	0.00	0%
7. TOTAL, K-12 ADA	8,580.00	8,580.00	8,993.00	8,993.00	413.00	5%
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)	8,580.00	8,580.00	8,993.00	8,993.00	413.00	5%
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	3,426.48	3,426.48	3,454.00	3,454.00	27.52	1%
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)	3,426.48	3,426.48	3,454.00	3,454.00	27.52	1%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October									
A. BEGINNING CASH			9,134,413.00	14,463,081.00	13,671,026.00	15,314,246.00	12,359,293.00	10,007,839.00	17,503,787.00	16,529,176.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		1,829,345.00	1,916,621.00	5,877,279.00	3,766,092.00	3,469,428.00	5,640,848.00	3,469,428.00	2,725,429.00
Property Taxes	8020-8079		37,921.00		242.00			1,138,600.00	6,506,100.00	
Miscellaneous Funds	8080-8099		781.00	(276,291.00)	(552,581.00)	(368,931.00)	(451,358.00)	(406,222.00)	(451,358.00)	(361,086.00)
Federal Revenue	8100-8299		0.00	24,243.00	223,557.00	490,778.00		1,417,286.00		
Other State Revenue	8300-8599		1,612,581.00	206,934.00	706,462.00	(945,499.00)	421,468.00	421,468.00	421,468.00	331,087.00
Other Local Revenue	8600-8799		870,496.00	663,791.00	246,280.00	(524,271.00)	402,551.00	402,551.00	402,551.00	316,226.00
Interfund Transfers In	8910-8929						155,100.00		155,100.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,351,124.00	2,535,298.00	6,501,239.00	2,418,169.00	3,997,189.00	8,614,531.00	10,503,289.00	3,011,656.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		512,849.00	3,418,738.00	3,321,585.00	3,573,537.00	3,701,500.00	370,200.00	7,032,900.00	3,331,400.00
Classified Salaries	2000-2999		585,046.00	1,017,632.00	1,022,345.00	1,122,060.00	1,019,900.00	63,700.00	2,167,200.00	1,019,900.00
Employee Benefits	3000-3999		308,155.00	1,153,226.00	1,173,821.00	1,195,060.00	1,200,000.00	100,000.00	2,400,000.00	1,133,400.00
Books and Supplies	4000-4999		28,257.00	436,410.00	448,964.00	300,603.00	513,400.00	171,100.00	171,100.00	385,000.00
Services	5000-5999		145,521.00	481,145.00	607,594.00	966,899.00	1,016,700.00	915,100.00	406,700.00	1,423,400.00
Capital Outlay	6000-6599				25,554.00	3,721.00		120,000.00		
Other Outgo	7000-7499			(574.00)						
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,579,828.00	6,506,577.00	6,599,863.00	7,161,880.00	7,451,500.00	1,740,100.00	12,177,900.00	7,293,100.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		20,200.00							
Accounts Receivable	9200-9299		7,353,449.00	2,687,138.00	708,114.00	619,345.00	700,000.00	621,517.00		
Due From Other Funds	9310				785,081.00					
Stores	9320					(48,210.00)	59,375.00			
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	7,373,649.00	2,687,138.00	1,493,195.00	571,135.00	759,375.00	621,517.00	0.00
Liabilities										
Accounts Payable	9500-9599		3,303,057.00	(397,237.00)	(406,756.00)	(34,318.00)	(350,000.00)		(700,000.00)	(350,000.00)
Due To Other Funds	9610				158,107.00					
Current Loans	9640									
Deferred Revenues	9650					235,120.00	6,464.00			
SUBTOTAL LIABILITIES			0.00	3,303,057.00	(397,237.00)	(248,649.00)	200,802.00	(343,536.00)	0.00	(350,000.00)
Nonoperating										
Suspense Clearing	9910		(1,513,220.00)	94,849.00		1,418,425.00	(54.00)			
TOTAL BALANCE SHEET TRANSACTIONS			0.00	2,557,372.00	3,179,224.00	1,741,844.00	1,788,758.00	1,102,857.00	621,517.00	350,000.00
E. NET INCREASE/DECREASE (B - C + D)			5,328,668.00	(792,055.00)	1,643,220.00	(2,954,953.00)	(2,351,454.00)	7,495,948.00	(974,611.00)	(3,931,444.00)
F. ENDING CASH (A + E)			14,463,081.00	13,671,026.00	15,314,246.00	12,359,293.00	10,007,839.00	17,503,787.00	16,529,176.00	12,597,732.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		12,597,732.00	11,345,899.00	12,983,617.00	8,934,762.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	4,202,963.00	1,576,662.00	1,090,942.00	2,171,420.00	9,498,423.00		47,234,880.00	47,234,880.00
Property Taxes	8020-8079	32,500.00	6,506,100.00	1,626,500.00	417,389.00			16,265,352.00	16,265,352.00
Miscellaneous Funds	8080-8099	(270,815.00)	(270,815.00)	(361,086.00)	(361,086.00)	(382,733.00)		(4,513,581.00)	(4,513,581.00)
Federal Revenue	8100-8299	708,643.00			708,643.00	2,095,994.00		5,669,144.00	5,669,144.00
Other State Revenue	8300-8599	246,793.00	191,534.00	132,528.00		936,154.00		4,682,978.00	4,682,978.00
Other Local Revenue	8600-8799	235,716.00	182,937.00	223,639.00	536,700.00	513,618.00		4,472,785.00	4,472,785.00
Interfund Transfers In	8910-8929		155,100.00			155,025.00		620,325.00	620,325.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,155,800.00	8,341,518.00	2,712,523.00	3,473,066.00	12,816,481.00	0.00	74,431,883.00	74,431,883.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,331,400.00	3,331,400.00	3,331,400.00	1,758,579.00			37,015,488.00	37,015,488.00
Classified Salaries	2000-2999	1,274,800.00	1,147,300.00	1,147,300.00	892,400.00	268,689.00		12,748,272.00	12,748,272.00
Employee Benefits	3000-3999	1,266,700.00	1,200,000.00	1,200,000.00	869,906.00	133,300.00		13,333,568.00	13,333,568.00
Books and Supplies	4000-4999	256,700.00	256,700.00	556,100.00	641,700.00	111,974.00		4,278,008.00	4,278,008.00
Services	5000-5999	508,400.00	1,118,400.00	915,100.00	711,700.00	950,839.00		10,167,498.00	10,167,498.00
Capital Outlay	6000-6599	119,633.00						268,908.00	268,908.00
Other Outgo	7000-7499				(13,209.00)	308,539.00		294,756.00	294,756.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,757,633.00	7,053,800.00	7,149,900.00	4,861,076.00	1,773,341.00	0.00	78,106,498.00	78,106,498.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							20,200.00	
Accounts Receivable	9200-9299			38,522.00	38,523.00			12,766,608.00	
Due From Other Funds	9310							785,081.00	
Stores	9320							11,165.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	38,522.00	38,523.00	0.00	0.00	13,583,054.00	
Liabilities									
Accounts Payable	9500-9599	(350,000.00)	(350,000.00)	(350,000.00)	2,000,000.00	2,051,627.00		4,066,373.00	
Due To Other Funds	9610							158,107.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							241,584.00	
SUBTOTAL LIABILITIES		(350,000.00)	(350,000.00)	(350,000.00)	2,000,000.00	2,051,627.00	0.00	4,466,064.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		350,000.00	350,000.00	388,522.00	(1,961,477.00)	(2,051,627.00)	0.00	9,116,990.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,251,833.00)	1,637,718.00	(4,048,855.00)	(3,349,487.00)	8,991,513.00	0.00	5,442,375.00	(3,674,615.00)
F. ENDING CASH (A + E)		11,345,899.00	12,983,617.00	8,934,762.00	5,585,275.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,576,788.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			5,585,275.00	11,008,389.00	10,232,412.00	10,596,954.00	7,172,450.00	4,644,733.00	11,756,995.00	11,529,942.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		1,994,983.00	1,994,983.00	6,124,113.00	3,590,969.00	3,590,969.00	6,124,113.00	3,590,969.00	2,820,905.00
Property Taxes	8020-8079		37,921.00		242.00			1,138,600.00	6,506,100.00	
Miscellaneous Funds	8080-8099		(270,815.00)	(541,630.00)	(180,543.00)	(722,173.00)	(361,086.00)	(315,951.00)	(406,222.00)	(319,110.00)
Federal Revenue	8100-8299							1,040,000.00		
Other State Revenue	8300-8599		132,500.00	132,500.00	238,400.00	238,400.00	238,400.00	238,400.00	238,400.00	187,300.00
Other Local Revenue	8600-8799		44,300.00	44,300.00	442,700.00	44,300.00	442,700.00	309,900.00	929,700.00	177,100.00
Interfund Transfers In	8910-8929						155,100.00		155,100.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,938,889.00	1,630,153.00	6,624,912.00	3,151,496.00	4,066,083.00	8,535,062.00	11,014,047.00	2,866,195.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		375,400.00	3,378,300.00	3,378,288.00	3,753,700.00	3,753,700.00	375,400.00	7,132,000.00	3,378,300.00
Classified Salaries	2000-2999		648,800.00	1,038,000.00	1,038,000.00	1,167,800.00	1,038,000.00	64,900.00	2,205,800.00	1,038,000.00
Employee Benefits	3000-3999		402,700.00	1,208,200.00	1,208,200.00	1,073,900.00	1,208,200.00	100,700.00	2,416,300.00	1,141,000.00
Books and Supplies	4000-4999		86,900.00	173,800.00	376,500.00	289,600.00	231,700.00	115,800.00	115,800.00	260,600.00
Services	5000-5999		356,100.00	142,400.00	712,200.00	641,000.00	712,200.00	641,000.00	71,200.00	997,100.00
Capital Outlay	6000-6599							125,000.00		
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,869,900.00	5,940,700.00	6,713,188.00	6,926,000.00	6,943,800.00	1,422,800.00	11,941,100.00	6,815,000.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	12,661,456.00	7,494,100.00	5,064,538.00	102,818.00					
Due From Other Funds	9310	155,025.00	155,025.00							
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		12,816,481.00	7,649,125.00	5,064,538.00	102,818.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	3,824,968.00	2,295,000.00	1,529,968.00	(350,000.00)	(350,000.00)	(350,000.00)		(700,000.00)	(350,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		3,824,968.00	2,295,000.00	1,529,968.00	(350,000.00)	(350,000.00)	(350,000.00)	0.00	(700,000.00)	(350,000.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		8,991,513.00	5,354,125.00	3,534,570.00	452,818.00	350,000.00	350,000.00	0.00	700,000.00	350,000.00
E. NET INCREASE/DECREASE (B - C + D)			5,423,114.00	(775,977.00)	364,542.00	(3,424,504.00)	(2,527,717.00)	7,112,262.00	(227,053.00)	(3,598,805.00)
F. ENDING CASH (A + E)			11,008,389.00	10,232,412.00	10,596,954.00	7,172,450.00	4,644,733.00	11,756,995.00	11,529,942.00	7,931,137.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		7,931,137.00	6,942,327.00	9,019,018.00	5,377,505.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	4,635,856.00	1,631,896.00	1,129,160.00	2,533,144.00	10,270,169.00		50,032,229.00	50,032,229.00
Property Taxes	8020-8079	32,500.00	6,506,100.00	1,626,500.00	417,389.00			16,265,352.00	16,265,352.00
Miscellaneous Funds	8080-8099	(237,866.00)	(184,605.00)	(315,951.00)	(315,951.00)	(341,678.00)		(4,513,581.00)	(4,513,581.00)
Federal Revenue	8100-8299	520,000.00			520,000.00	2,080,000.00		4,160,000.00	4,160,000.00
Other State Revenue	8300-8599	139,600.00	108,300.00	74,978.00		681,822.00		2,649,000.00	2,649,000.00
Other Local Revenue	8600-8799	177,100.00	221,400.00	265,600.00	707,285.00	620,615.00		4,427,000.00	4,427,000.00
Interfund Transfers In	8910-8929		155,100.00			155,025.00		620,325.00	620,325.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		5,267,190.00	8,438,191.00	2,780,287.00	3,861,867.00	13,465,953.00	0.00	73,640,325.00	73,640,325.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,378,300.00	3,378,300.00	3,378,300.00	1,877,012.00			37,537,000.00	37,537,000.00
Classified Salaries	2000-2999	1,297,500.00	1,167,800.00	1,167,800.00	908,300.00	194,300.00		12,975,000.00	12,975,000.00
Employee Benefits	3000-3999	1,275,300.00	1,208,200.00	1,208,200.00	875,306.00	97,794.00		13,424,000.00	13,424,000.00
Books and Supplies	4000-4999	173,800.00	173,800.00	376,500.00	434,400.00	86,800.00		2,896,000.00	2,896,000.00
Services	5000-5999	356,100.00	783,400.00	641,000.00	498,500.00	569,800.00		7,122,000.00	7,122,000.00
Capital Outlay	6000-6599	125,000.00						250,000.00	250,000.00
Other Outgo	7000-7499				11,000.00	10,000.00		21,000.00	21,000.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		6,606,000.00	6,711,500.00	6,771,800.00	4,604,518.00	958,694.00	0.00	74,225,000.00	74,225,000.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							12,661,456.00	
Due From Other Funds	9310							155,025.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	12,816,481.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599	(350,000.00)	(350,000.00)	(350,000.00)	2,000,000.00	1,150,000.00		3,824,968.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(350,000.00)	(350,000.00)	(350,000.00)	2,000,000.00	1,150,000.00	0.00	3,824,968.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		350,000.00	350,000.00	350,000.00	(2,000,000.00)	(1,150,000.00)	0.00	8,991,513.00	
E. NET INCREASE/DECREASE (B - C + D)		(988,810.00)	2,076,691.00	(3,641,513.00)	(2,742,651.00)	11,357,259.00	0.00	8,406,838.00	(584,675.00)
F. ENDING CASH (A + E)		6,942,327.00	9,019,018.00	5,377,505.00	2,634,854.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,992,113.00	

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: Chin An
District Superintendent or Designee

Date: 12/13/13

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2013

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Adrian Vargas

Telephone: 916-567-5482

Title: Director of Budget & Accounting

E-mail: avargas@natomas.k12.ca.us

Criteria and Standards Review Summary

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

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2013

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Contact person for additional information on the interim report:

Name: Adrian Vargas

Telephone: 916-567-5482

Title: Director of Budget & Accounting

E-mail: avargas@natomas.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,849,146.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 75,862,268.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.07%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,943,438.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,163,227.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	244,764.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	492,347.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	33,092.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,926,868.99
9. Carry-Forward Adjustment (Part IV, Line F)	(569,277.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,357,591.12

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	62,276,346.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,589,368.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,047,445.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	432,838.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,098.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	941,386.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,218,642.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	619,625.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,090,260.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	97,221,509.01

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.10%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 5.51%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,926,868.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(105,906.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(319,289.51)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B18); zero if positive	<u>(1,138,555.73)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,138,555.73)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.93%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-569,277.87) is applied to the current year calculation and the remainder (\$-569,277.86) is deferred to one or more future years:	<u>5.51%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-379,518.58) is applied to the current year calculation and the remainder (\$-759,037.15) is deferred to one or more future years:	<u>5.71%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(569,277.87)</u>

Approved indirect cost rate: 6.83%
Highest rate used in any program: 6.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,721,982.00	117,611.00	6.83%
01	3020	297,787.00	20,339.00	6.83%
01	3185	361,000.00	24,656.00	6.83%
01	3310	2,778,189.00	189,750.00	6.83%
01	3315	31,038.00	2,119.00	6.83%
01	3320	140,022.00	9,563.00	6.83%
01	3327	231,684.00	15,824.00	6.83%
01	3550	65,201.00	3,260.00	5.00%
01	4035	136,970.00	9,354.00	6.83%
01	4201	36,183.00	2,472.00	6.83%
01	4203	385,070.00	7,701.00	2.00%
01	5630	57,584.00	3,932.00	6.83%
01	5640	463,735.00	31,673.00	6.83%
01	6010	120,725.00	6,036.00	5.00%
01	6500	7,818,400.00	533,997.00	6.83%
01	6512	642,210.00	43,863.00	6.83%
01	6520	68,601.00	4,685.00	6.83%
01	7090	716,127.00	21,484.00	3.00%
01	7091	30,043.00	901.00	3.00%
01	7230	944,341.00	64,498.00	6.83%
01	7240	680,423.00	46,472.00	6.83%
01	7405	1,718,805.00	117,395.00	6.83%
01	8150	1,419,163.00	96,929.00	6.83%
01	9010	489,757.00	22,697.00	4.63%
13	5310	3,957,260.00	192,783.00	4.87%

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 except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	57,532,376.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,575.00	4.73%	6,886.00	4.72%	7,211.00
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		8,993.00	0.00%	8,993.00	0.00%	8,993.00
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		59,128,975.00	4.73%	61,925,798.00	4.72%	64,848,523.00
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		(4,085.00)	-7.03%	(3,798.00)	-86.23%	(523.00)
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		59,124,890.00	4.73%	61,922,000.00	4.73%	64,848,000.00
g. Deficit Factor (Form RLI, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		59,124,890.00	4.73%	61,922,000.00	4.73%	64,848,000.00
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,454,275.00)	0.05%	(1,455,000.00)	0.00%	(1,455,000.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(138,239.00)	-0.17%	(138,000.00)	0.00%	(138,000.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		57,532,376.00	4.86%	60,329,000.00	4.85%	63,255,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	1,534,745.00	-4.74%	1,462,000.00	0.00%	1,462,000.00
4. Other Local Revenues	8600-8799	1,061,065.00	-0.01%	1,061,000.00	0.00%	1,061,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(8,881,211.00)	7.36%	(9,534,675.00)	3.91%	(9,907,675.00)
6. Total (Sum lines A1l thru A5)		51,246,975.00	4.04%	53,317,325.00	4.79%	55,870,325.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,356,023.00		29,972,000.00
b. Step & Column Adjustment				615,977.00		629,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,356,023.00	2.10%	29,972,000.00	2.10%	30,601,000.00
2. Classified Salaries						
a. Base Salaries				8,239,840.00		8,396,000.00
b. Step & Column Adjustment				156,160.00		160,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,239,840.00	1.90%	8,396,000.00	1.91%	8,556,000.00
3. Employee Benefits	3000-3999	9,835,117.00	1.12%	9,945,000.00	1.13%	10,057,000.00
4. Books and Supplies	4000-4999	1,811,257.00	-14.53%	1,548,000.00	2.52%	1,587,000.00
5. Services and Other Operating Expenditures	5000-5999	5,373,003.00	0.39%	5,394,000.00	2.50%	5,529,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	357,769.00	0.06%	358,000.00	0.00%	358,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,710,994.00)	0.00%	(1,711,000.00)	0.00%	(1,711,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,262,015.00	1.20%	53,902,000.00	1.99%	54,977,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,015,040.00)		(584,675.00)		893,325.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		15,558,714.88		13,543,674.88		12,958,999.88
2. Ending Fund Balance (Sum lines C and D1)		13,543,674.88		12,958,999.88		13,852,324.88
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	11,163,474.88		10,711,799.88		11,561,124.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,360,000.00		2,227,000.00		2,271,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,543,674.88		12,958,999.88		13,852,324.88

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	2,360,000.00		2,227,000.00		2,271,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,360,000.00		2,227,000.00		2,271,000.00
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.						
The District is applying a constant growth approach for LCFF funding, which assumes LCFF funding growth of 4.7% to continue in 2014-15 and 2015-16 which equates to a gap funding percentage of 13.0% and 14.4%, respectively. The District is estimating a 1.87% cost of living adjustment for 2014-15 and 1.99% for 2015-16 (per guidance from the LCFF calculator.) Enrollment is projected to remain flat at 9,438 with an attendance to enrollment ratio of 95%. The reason for this is due to the District's unique situation of charter school movement and the implementation of new program initiatives. The District experienced an enrollment increase of 465 students over what was projected at the 2013-14 Adopted budget. The District is also assuming an unduplicated count of 58% for the two subsequent years. State revenues are anticipated to decrease for 2014-15 due to the District spending carryover funds. The District is estimating other local revenue to remain constant through 2015-16. Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies are expected to increase due to CPI adjustments of 2.3% for 2014-15 and 2.5% for 2015-16. Books & Supplies and Contracted services for 2014-15 are estimated to decline due to the removal of carryover expenses and adjusting for expiring restricted resources. In 2015-16 the District sees a slight increase due to applying CPI of 2.5%. Finally, other outgo is expected to remain constant for 2014-15 and 2015-16.						

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. Revenue Limit Sources	8010-8099	1,454,275.00	0.05%	1,455,000.00	0.00%	1,455,000.00
2. Federal Revenues	8100-8299	5,669,144.00	-26.62%	4,160,000.00	0.00%	4,160,000.00
3. Other State Revenues	8300-8599	3,148,233.00	-62.30%	1,187,000.00	0.00%	1,187,000.00
4. Other Local Revenues	8600-8799	3,411,720.00	-1.34%	3,366,000.00	0.00%	3,366,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	620,325.00	0.00%	620,325.00	0.00%	620,325.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,881,211.00	7.36%	9,534,675.00	3.91%	9,907,675.00
6. Total (Sum lines A1 thru A5)		23,184,908.00	-12.34%	20,323,000.00	1.84%	20,696,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,659,465.00		7,565,000.00
b. Step & Column Adjustment				155,607.00		159,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(250,072.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,659,465.00	-1.23%	7,565,000.00	2.10%	7,724,000.00
2. Classified Salaries						
a. Base Salaries				4,508,432.00		4,579,000.00
b. Step & Column Adjustment				85,377.00		96,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,809.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,508,432.00	1.57%	4,579,000.00	2.10%	4,675,000.00
3. Employee Benefits	3000-3999	3,498,451.00	-0.56%	3,479,000.00	1.18%	3,520,000.00
4. Books and Supplies	4000-4999	2,466,751.00	-45.35%	1,348,000.00	2.52%	1,382,000.00
5. Services and Other Operating Expenditures	5000-5999	4,794,495.00	-63.96%	1,728,000.00	2.49%	1,771,000.00
6. Capital Outlay	6000-6999	268,908.00	-7.03%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	250,770.00	0.09%	251,000.00	0.00%	251,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,397,211.00	-19.63%	1,123,000.00	0.00%	1,123,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,844,483.00	-18.20%	20,323,000.00	1.84%	20,696,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,659,575.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,692,688.38		1,033,113.38		1,033,113.38
2. Ending Fund Balance (Sum lines C and D1)		1,033,113.38		1,033,113.38		1,033,113.38
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,033,114.24		1,033,113.38		1,033,113.38
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	(0.86)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,033,113.38		1,033,113.38		1,033,113.38

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.						
The District estimates federal revenues to go down in 2014-15 due to expiring restricted resources being spent in the budget year and the removal of carryover funds. State revenues are anticipated to decrease for 2014-15 due to the District spending the Common Core Block Grant provided in 2013-14 at \$200 per ADA and the removal of carryover funds. The District is estimating other local revenue to remain constant for the two subsequent years. Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies are expected to increase due to CPI adjustments of 2.3% for 2014-15 and 2.5% for 2015-16. Books & Supplies and Contracted services for 2014-15 are estimated to decline due to the removal of carryover expenses and adjusting for expiring restricted resources. In 2015-16 the District sees a slight increase due to applying CPI of 2.5%. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Finally, other outgo is expected to remain constant for 2014-15 and 2015-16.						

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. Revenue Limit Sources	8010-8099	58,986,651.00	4.74%	61,784,000.00	4.74%	64,710,000.00
2. Federal Revenues	8100-8299	5,669,144.00	-26.62%	4,160,000.00	0.00%	4,160,000.00
3. Other State Revenues	8300-8599	4,682,978.00	-43.43%	2,649,000.00	0.00%	2,649,000.00
4. Other Local Revenues	8600-8799	4,472,785.00	-1.02%	4,427,000.00	0.00%	4,427,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	620,325.00	0.00%	620,325.00	0.00%	620,325.00
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 A5)		74,431,883.00	-1.06%	73,640,325.00	3.97%	76,566,325.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,015,488.00		37,537,000.00
b. Step & Column Adjustment				771,584.00		788,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(250,072.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,015,488.00	1.41%	37,537,000.00	2.10%	38,325,000.00
2. Classified Salaries						
a. Base Salaries				12,748,272.00		12,975,000.00
b. Step & Column Adjustment				241,537.00		256,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,809.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,748,272.00	1.78%	12,975,000.00	1.97%	13,231,000.00
3. Employee Benefits	3000-3999	13,333,568.00	0.68%	13,424,000.00	1.14%	13,577,000.00
4. Books and Supplies	4000-4999	4,278,008.00	-32.30%	2,896,000.00	2.52%	2,969,000.00
5. Services and Other Operating Expenditures	5000-5999	10,167,498.00	-29.95%	7,122,000.00	2.50%	7,300,000.00
6. Capital Outlay	6000-6999	268,908.00	-7.03%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	608,539.00	0.08%	609,000.00	0.00%	609,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(313,783.00)	87.39%	(588,000.00)	0.00%	(588,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		78,106,498.00	-4.97%	74,225,000.00	1.95%	75,673,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,674,615.00)		(584,675.00)		893,325.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,251,403.26		14,576,788.26		13,992,113.26
2. Ending Fund Balance (Sum lines C and D1)		14,576,788.26		13,992,113.26		14,885,438.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740	1,033,114.24		1,033,113.38		1,033,113.38
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	11,163,474.88		10,711,799.88		11,561,124.88
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,360,000.00		2,227,000.00		2,271,000.00
2. Unassigned/Unappropriated	9790	(0.86)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,576,788.26		13,992,113.26		14,885,438.26

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	2,360,000.00		2,227,000.00		2,271,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.86)		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)		2,359,999.14		2,227,000.00		2,271,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		8,967.00		8,967.00		8,967.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		78,106,498.00		74,225,000.00		75,673,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		78,106,498.00		74,225,000.00		75,673,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,343,194.94		2,226,750.00		2,270,190.00
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)		2,343,194.94		2,226,750.00		2,270,190.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	21,940,533.00	14.12%	25,038,000.00	4.60%	26,190,000.00
2. Federal Revenues	8100-8299	278,126.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,258,779.00	-49.08%	641,000.00	5.77%	678,000.00
4. Other Local Revenues	8600-8799	1,636,461.00	3.15%	1,688,000.00	4.50%	1,764,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	162,000.00	0.00%	162,000.00	0.00%	162,000.00
b. Other Sources	8930-8979	9,779.00	2.26%	10,000.00	-100.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5)		25,285,678.00	8.91%	27,539,000.00	4.56%	28,794,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	11,151,891.00	9.52%	12,214,000.00	9.55%	13,380,000.00
2. Classified Salaries	2000-2999	2,215,292.00	8.52%	2,404,000.00	-3.24%	2,326,000.00
3. Employee Benefits	3000-3999	3,756,852.00	9.37%	4,109,000.00	8.71%	4,467,000.00
4. Books and Supplies	4000-4999	1,587,146.00	-16.58%	1,324,000.00	4.08%	1,378,000.00
5. Services and Other Operating Expenditures	5000-5999	3,821,465.00	3.81%	3,967,000.00	7.16%	4,251,000.00
6. Capital Outlay	6000-6999	269,187.00	-59.88%	108,000.00	4.63%	113,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,152.00	-42.35%	169,000.00	-66.27%	57,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	121,000.00	12.40%	136,000.00	18.38%	161,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	624,751.00	18.61%	741,000.00	0.00%	741,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		23,840,736.00	5.58%	25,172,000.00	6.76%	26,874,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,444,942.00		2,367,000.00		1,920,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	7,745,409.12		9,190,351.12		11,557,351.12
2. Ending Fund Balance (Sum lines C and D1)		9,190,351.12		11,557,351.12		13,477,351.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	818,384.00		818,384.00		818,384.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	8,371,967.12		10,738,967.12		12,658,967.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		9,190,351.12		11,557,351.12		13,477,351.12
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
The Multi-year for fund 9 is comprised of several different charter schools (Natomas Charter School - NCS, Leroy Greene Academy - LGA, Westlake Elementary - WCS, Westlake Middle - WCMS, Natomas Pacific Pathways Preparatory Middle School - NP3 MS and Natomas Pacific Pathways Preparatory High School - NPE HS). The projections for NCS, WCS & WCMS were projected by each respective charter school. LGA and both NP3 charters were adjusted according to their respective projected enrollment and individual needs.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,257,600.00	2.96%	3,354,000.00	1.49%	3,404,000.00
3. Other State Revenues	8300-8599	272,200.00	2.90%	280,100.00	1.39%	284,000.00
4. Other Local Revenues	8600-8799	828,001.00	2.42%	848,000.00	2.00%	865,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		4,357,801.00	2.85%	4,482,100.00	1.58%	4,553,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	1,384,992.00	3.54%	1,434,000.00	1.88%	1,461,000.00
3. Employee Benefits	3000-3999	510,211.00	5.05%	536,000.00	2.61%	550,000.00
4. Books and Supplies	4000-4999	2,047,490.00	2.32%	2,095,000.00	2.48%	2,147,000.00
5. Services and Other Operating Expenditures	5000-5999	147,567.00	9.10%	161,000.00	8.70%	175,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	192,783.00	16.19%	224,000.00	2.68%	230,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,283,043.00	3.90%	4,450,000.00	2.54%	4,563,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		74,758.00		32,100.00		(10,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	743,231.40		817,989.40		850,089.40
2. Ending Fund Balance (Sum lines C and D1)		817,989.40		850,089.40		840,089.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	817,989.40		855,089.40		857,089.40
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		(5,000.00)		(17,000.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		817,989.40		850,089.40		840,089.40
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
The District projects a 1.5% increase in Federal and State revenues for Fiscal Year (FY) 14/15 and 15/16. The District projects a 2% increase in Other Local Revenues for the same time period, due to the increase in planned catering. The district is projecting an increase in CPI for Salaries of 1.9% for both subsequent fiscal years and included additional Salaries and Benefits relating to the New Middle School. Books and Services and Professional Services both include CPI adjustments of 2.3% for FY 14/15 and 2.5% for FY 15/16. Indirect costs are calculated using the current ICR of 5.31%.						

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	101,947,234.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	7,627,279.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	4,098.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	538,095.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	308,152.00
4. Other Transfers Out	All	9200	7200-7299	357,769.00
5. Interfund Transfers Out	All	9300	7600-7629	624,751.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,832,865.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				92,487,090.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				92,487,090.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		12,421.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		12,421.00
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		12,421.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,446.03
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	82,563,955.77	6,910.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,563,955.77	6,910.04
B. Required effort (Line A.2 times 90%)	74,307,560.19	6,219.04
C. Current year expenditures (Line I.G and Line II.F)	92,487,090.00	7,446.03
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,832.49	6,832.49	6,575.00
2. Inflation Increase	0041	106.00	106.00	0.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,938.49	6,938.49	6,575.00
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,938.49	6,938.49	6,575.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	194.06	194.06	0.00
c. Revenue Limit ADA	0033	8,580.00	8,580.00	8,993.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	61,197,279.00	61,197,279.00	59,128,975.00
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	(4,085.00)
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	61,197,279.00	61,197,279.00	59,124,890.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80200	0.80200	1.00000
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	49,080,217.76	49,080,217.76	59,124,890.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	579,161.00	579,161.00	0.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	98,201.00	98,201.00	0.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	480,960.00	480,960.00	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	49,561,177.76	49,561,177.76	59,124,890.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	14,353,126.00	14,353,126.00	16,265,352.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	4,096,180.00	4,096,180.00	4,513,581.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,256,946.00	10,256,946.00	11,751,771.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT				
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	39,304,231.76	39,304,231.76	47,373,119.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	8,039,102.00	8,039,102.00	8,685,679.00
c. Plus: Charter School Portion of EPA included in 31b	- - -	0.00	0.00	0.00
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	31,265,129.76	31,265,129.76	38,687,440.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	144,681.00	144,681.00	138,239.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	- - -	0.24	0.24	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(144,680.76)	(144,680.76)	(138,239.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	31,120,449.00	31,120,449.00	38,549,201.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,150,597.00)	0.00	(313,783.00)				
Other Sources/Uses Detail					620,325.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,157,592.00	0.00	121,000.00	0.00				
Other Sources/Uses Detail					162,000.00	624,751.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(6,995.00)	192,783.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					45,426.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	203,000.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,157,592.00	(1,157,592.00)	313,783.00	(313,783.00)	827,751.00	827,751.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2013-14)	8,580.00	8,993.00	4.8%	Not Met
1st Subsequent Year (2014-15)	8,466.00	8,993.00	6.2%	Not Met
2nd Subsequent Year (2015-16)	8,352.00	8,993.00	7.7%	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 budget adoption 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)

The District experienced an enrollment increase of 465 students over the projected enrollment used at Budget Adoption. The District is being conservative and is projected flat growth since enrollment has increased over what was projected at the budget adoption for the past two fiscal years. The District is beginning the enrollment projection process sooner and will monitor and update at second interim.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	8,973	9,438	5.2%	Not Met
1st Subsequent Year (2014-15)	8,885	9,438	6.2%	Not Met
2nd Subsequent Year (2015-16)	8,765	9,438	7.7%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

The District experienced an enrollment increase of 465 students over the projected enrollment used at Budget Adoption. The District is being conservative and is projected flat growth since enrollment has increased over what was projected at the budget adoption for the past two fiscal years. The District is beginning the enrollment projection process sooner and will monitor and update at second interim.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	9,277	9,855	94.1%
Second Prior Year (2011-12)	9,030	9,490	95.2%
First Prior Year (2012-13)	8,773	9,181	95.6%
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)	8,967	9,438	95.0%	Met
1st Subsequent Year (2014-15)	8,967	9,438	95.0%	Met
2nd Subsequent Year (2015-16)	8,967	9,438	95.0%	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: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	53,512,677.00	63,500,232.00	18.7%	Not Met
1st Subsequent Year (2014-15)	53,471,360.00	66,297,581.00	24.0%	Not Met
2nd Subsequent Year (2015-16)	53,881,494.00	69,223,581.00	28.5%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The variance is due to the conversion from Revenue Limit funding to the new Local Control Funding Formula (LCFF) calculations also included is the adjusted ADA due to increased enrollment in the current fiscal year.

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)	42,400,607.68	45,686,612.99	92.8%
Second Prior Year (2011-12)	39,383,908.39	44,650,023.66	88.2%
First Prior Year (2012-13)	44,838,052.40	50,320,913.77	89.1%
Historical Average Ratio:			90.0%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.0% to 93.0%	87.0% to 93.0%	87.0% to 93.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	47,430,980.00	53,262,015.00	89.1%	Met
1st Subsequent Year (2014-15)	48,313,000.00	53,902,000.00	89.6%	Met
2nd Subsequent Year (2015-16)	49,214,000.00	54,977,000.00	89.5%	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	4,881,872.00	5,669,144.00	16.1%	Yes
1st Subsequent Year (2014-15)	3,915,000.00	4,160,000.00	6.3%	Yes
2nd Subsequent Year (2015-16)	4,038,000.00	4,160,000.00	3.0%	No

Explanation:
(required if Yes)

The variances in Federal Revenues are due to appropriating carryover funds and adjusting for current year expected revenue and then removing those carryover funds and expiring funding sources from the two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	10,667,369.00	4,682,978.00	-56.1%	Yes
1st Subsequent Year (2014-15)	9,209,000.00	2,649,000.00	-71.2%	Yes
2nd Subsequent Year (2015-16)	9,209,000.00	2,649,000.00	-71.2%	Yes

Explanation:
(required if Yes)

The variances in Other State Revenues are due to the majority of revenues being accounted for under the new Local Control Funding Formula (LCFF.)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	4,324,429.00	4,472,785.00	3.4%	No
1st Subsequent Year (2014-15)	4,325,000.00	4,427,000.00	2.4%	No
2nd Subsequent Year (2015-16)	4,325,000.00	4,427,000.00	2.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	2,508,319.00	4,278,008.00	70.6%	Yes
1st Subsequent Year (2014-15)	2,566,000.00	2,896,000.00	12.9%	Yes
2nd Subsequent Year (2015-16)	2,630,000.00	2,969,000.00	12.9%	Yes

Explanation:
(required if Yes)

The variances in Books and Supplies are due to appropriating carryover funds and adjusting for those expenditures to be removed in the two subsequent years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	8,534,084.00	10,167,498.00	19.1%	Yes
1st Subsequent Year (2014-15)	6,917,000.00	7,122,000.00	3.0%	No
2nd Subsequent Year (2015-16)	7,090,000.00	7,300,000.00	3.0%	No

Explanation:
(required if Yes)

The variance in Services and Other Operating Expenditures is due to the appropriating carryover funds and adjusting for those expenditures to be removed in the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	19,873,670.00	14,824,907.00	-25.4%	Not Met
1st Subsequent Year (2014-15)	17,449,000.00	11,236,000.00	-35.6%	Not Met
2nd Subsequent Year (2015-16)	17,572,000.00	11,236,000.00	-36.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	11,042,403.00	14,445,506.00	30.8%	Not Met
1st Subsequent Year (2014-15)	9,483,000.00	10,018,000.00	5.6%	Not Met
2nd Subsequent Year (2015-16)	9,720,000.00	10,269,000.00	5.6%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The variances in Federal Revenues are due to appropriating carryover funds and adjusting for current year expected revenue and then removing those carryover funds and expiring funding sources from the two subsequent years.

Explanation:

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

The variances in Other State Revenues are due to the majority of revenues being accounted for under the new Local Control Funding Formula (LCFF.)

Explanation:

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

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

Explanation:

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

The variances in Books and Supplies are due to appropriating carryover funds and adjusting for those expenditures to be removed in the two subsequent years.

Explanation:

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

The variance in Services and Other Operating Expenditures is due to the appropriating carryover funds and adjusting for those expenditures to be removed in the two subsequent years.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	739,339.40	1,766,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,766,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(2,015,040.00)	53,262,015.00	3.8%	Not Met
1st Subsequent Year (2014-15)	(584,675.00)	53,902,000.00	1.1%	Not Met
2nd Subsequent Year (2015-16)	893,325.00	54,977,000.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met due to assignment of available reserve primarily to LCFF gap funding and Cash Deferral within the components of ending fund balance.

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)	14,576,788.26		Met
1st Subsequent Year (2014-15)	13,992,113.26		Met
2nd Subsequent Year (2015-16)	14,885,438.26		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)	5,585,275.00		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)	8,967	8,967	8,967
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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):

No

- 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)	78,106,498.00	74,225,000.00	75,673,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	78,106,498.00	74,225,000.00	75,673,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,343,194.94	2,226,750.00	2,270,190.00
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)	2,343,194.94	2,226,750.00	2,270,190.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,360,000.00	2,227,000.00	2,271,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.86)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,359,999.14	2,227,000.00	2,271,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,343,194.94	2,226,750.00	2,270,190.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(8,724,190.00)	(8,881,211.00)	1.8%	157,021.00	Met
1st Subsequent Year (2014-15)	(8,919,000.00)	(9,534,675.00)	6.9%	615,675.00	Not Met
2nd Subsequent Year (2015-16)	(9,180,000.00)	(9,907,675.00)	7.9%	727,675.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	620,325.00	620,325.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	620,000.00	620,325.00	0.1%	325.00	Met
2nd Subsequent Year (2015-16)	620,000.00	620,325.00	0.1%	325.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	0.00	0.00	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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The variances in contributions in the two subsequent years are due to step & column increases, consumer price index increases and the removal of one time funding sources covering some ongoing expenses.

- 1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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 budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? 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	2	Fund 9: 8015	Fund 9: 7438/7439	317,312
Certificates of Participation				
General Obligation Bonds	28	Fund 51: 8600-8799	Fund 51: 7438/7439	177,309,033
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 1: 8011	Fund 1: 7438/7439	208,964

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

Accreted interest	17	Fund 51: 8600-8799	Fund 51: 7438/7439	110,560,809
Charter School Loan	3	Fund 9: 8015	Fund 9: 7438/7439	150,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	284,131	424,775	171,170	175,754
Certificates of Participation				
General Obligation Bonds	12,248,180	12,787,284	13,162,501	13,361,925
Supp Early Retirement Program	342,085			
State School Building Loans				
Compensated Absences	126,685	208,964		

Other Long-term Commitments (continued):

Accreted interest	(1,977,621)	(2,051,539)	(2,127,932)	(2,168,963)
Charter School Loan	0	50,000	50,000	50,000
Total Annual Payments:	11,023,460	11,419,484	11,255,739	11,418,716
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 increase in the annual payments will be funded by the Bond, Interest and Redemption Fund for the District. All other long-term commitments will be funded by the respective Charter Schools that have entered into those commitments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,508,790.00	10,508,790.00
5,515,836.00	5,515,836.00
Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,666,793.00	1,666,793.00
1,666,793.00	1,666,793.00
1,666,793.00	1,666,793.00

- 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)

454,605.00	523,813.00
455,000.00	524,000.00
455,000.00	524,000.00

- 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)

454,605.00	523,813.00
455,000.00	524,000.00
455,000.00	524,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

70	70
70	70
70	70

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	449.4	464.1	464.1	464.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

348,000

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

0 0 0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
3,511,411	3,511,411	3,511,411
74.0%	74.0%	74.0%
10.7%	0.0%	0.0%

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

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

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Included	772,000	788,000
n/a	2.1%	2.1%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	263.4	295.5	295.5	295.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 13, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 20, 2013

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

119,000

7. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

0

0

0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,023,656	2,023,656	2,023,656
82.0%	82.0%	82.0%
17.4%	0.0%	0.0%

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

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Included	242,000	256,000
n/a	1.9%	1.9%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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	58.5	60.1	60.1	60.1

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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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.

- 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.

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

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First Interim
2013-14 Projected Totals
Technical Review Checks

Natomas Unified

Sacramento County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.0
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First Interim
2013-14 Actuals to Date
Technical Review Checks

Natomas Unified

Sacramento County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

2013 – 2014 First Interim & Local Control Funding Formula (LCFF) Update

December 11, 2013

VISION

Vision

All NUSD
students
graduate as
college and
career ready,
productive,
responsible,
and engaged
global citizens

Core Belief

Core Belief

Every
student can
learn and
succeed

Core Belief

Core Belief

Disparity
and
disproportionality
can and must be
eliminated

Core Belief

Core Belief

Our
diversity
is a
strength

Core Belief

Core Belief

Staff must be
committed,
collaborative,
caring, and
exemplary

AGENDA

Part I – Budget Update

Part II - First Interim Overview

Part III - LCFF Update

Part IV - Planning



Part I – Budget Update

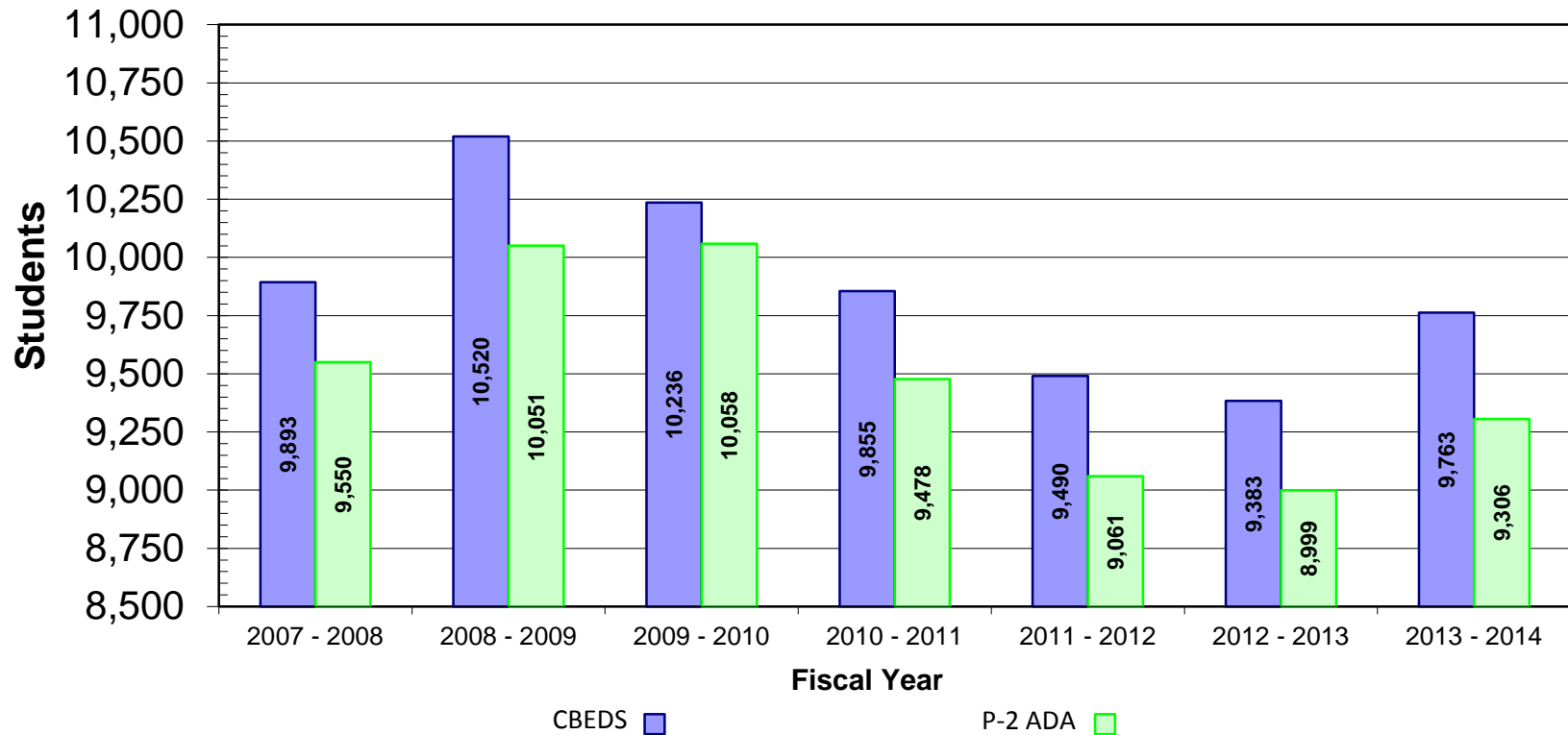
NATOMAS UNIFIED BUDGET CHALLENGES:

4 AREAS WHEN BUILDING A BUDGET

Determining the Actual Increase in Budget Because of LCFF	Assessing Growth Sustainability	The Ending of the Moratorium (Shovels in ground projected either 2015 or 2016)	Demonstrating Increased or Improved Services As Required by LCFF
A state-wide challenge	Unique to Natomas Unified	Unique to Natomas Unified	A state-wide challenge
<ul style="list-style-type: none"> Determining the Multi-Year Projection (MYP) using either SSC number, draft BASC number or a 3rd option that could come if SSC and BASC come together 	<ul style="list-style-type: none"> How do we project growth? Was the up 300+ an anomaly? What factors will the behaviors of others have on the enrollment? Charter Growth/New Charters Negotiations 	<ul style="list-style-type: none"> Earliest projections for building growth appears to be 2015 or 2016 Can't count this from a MYP perspective yet 	<ul style="list-style-type: none"> The State Board of Education is working on this
A challenge to address NOW	<p>What effect growth (both programmatic and from moratorium) could have on our LCFF related income due to % of SED and EL</p> <p>A challenge to address NOW</p> <p>Not yet a MYP consideration but we must keep in mind</p>		A challenge to address NOW

Enrollment / ADA History

CBEDS Enrollment / P2 Attendance ADA Trends



Includes Leroy Greene Academy data

State Budget Update

- 2013 – 2014 Enacted State Budget:
 - \$2.1 Billion increase to implement LCFF (Year 1 of 8)
 - \$1.25 Billion in one-time Common Core Implementation funds
- Prop 98 Update
 - Current state revenue tracking at 0.7% higher than the Department of Finance budget projections
- LAO forecasts sharp increases in State Revenue and Prop 98 funding through 15-16, but advises, “still, continued caution needed”

Natomas Unified Budget Update

December 2013 to 2016
NO STRUCTURAL DEFICIT
(\$0.9M)
With EPA and LCFF

October 2013

June 2012

From a -\$16M
long term
structural deficit
if no Prop 30

December 2012

To a -\$7M long term
structural deficit
with Prop 30

NUSD Budget Update

as of
October 31, 2013

- **FIRST INTERIM = POSITIVE CERTIFICATION!**
 - Will meet financial obligations in current and two out years
 - Will meet cash flow needs in current and two out years
- **Average Daily Attendance projected at 8,993**
 - 425 more than budget adoption (9,763 with LGA)
 - TK-3rd = 3,230, 4th-6th = 2,226, 7th-8th = 845,
9th-12th = 2,666, County = 26
- **Enrollment is 9,438** (392 with LGA)
 - 269 more than 2012 - 2013
- **Unduplicated count projected at 58%**

Multi-Year LCFF Projection Factors

as of
October 31, 2013

NUSD is taking a balanced approach and projects a 4.7%LCFF growth for three years with no projected increase or decrease in ADA.

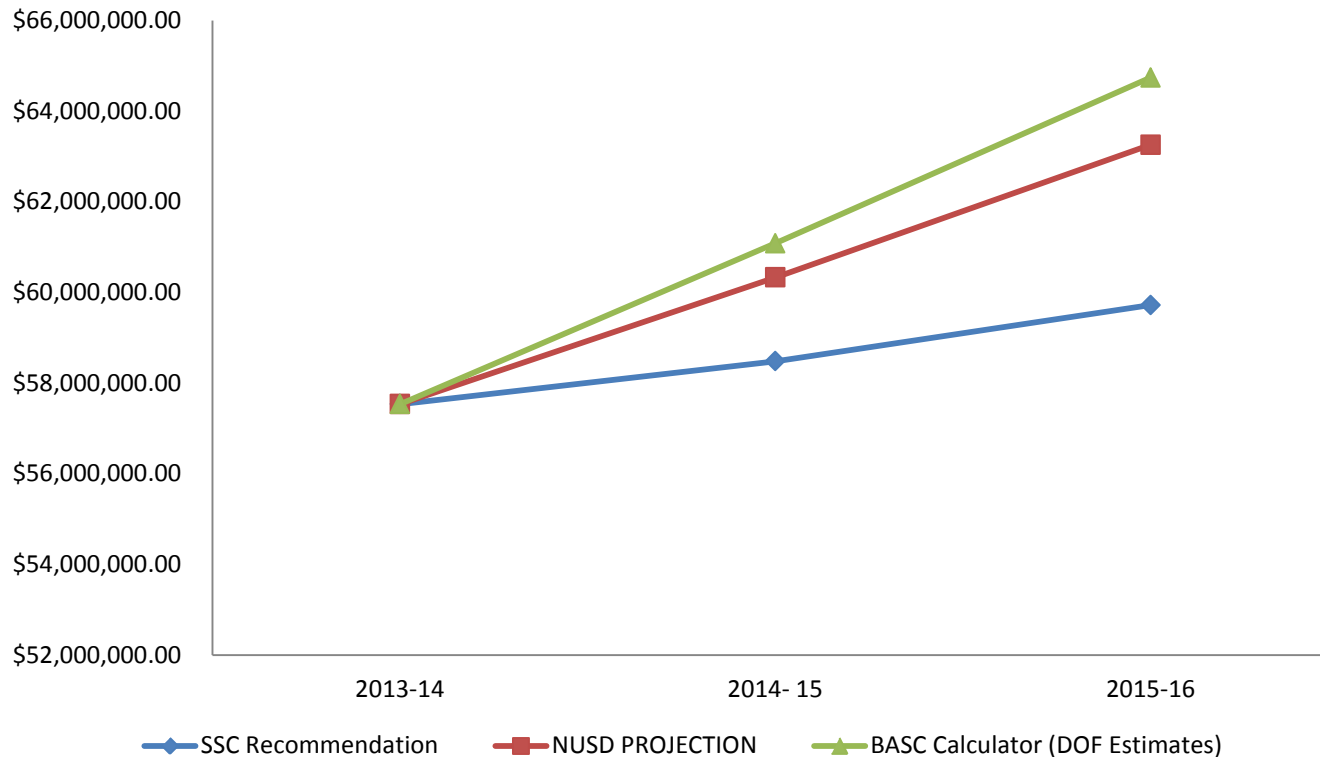
<i>LCFF "Gap Funding" Percentage</i>	2013-14	2014- 15	2015-16
SSC Recommendation	11.78%	4.4%	5.6%
BASC Calculator (DOF Estimates)	11.78%	16.49%	18.69%
NUSD PROJECTION	11.78%	13.0%	14.4%
<i>Rate of LCFF Funding Increase</i>	2013-14	2014- 15	2015-16
SSC Recommendation	4.7%	1.6%	2.0%
BASC Calculator	4.7%	6.0%	5.8%
NUSD PROJECTION	4.7%	4.7%	4.7%

- SSC = Schools Services of California
- BASC = Business and Administration Steering Committee of California County Superintendents Educational Services Association

Multi-Year LCFF Projection Factors

as of
October 31, 2013

	2013-14	2014- 15	2015-16
SSC Recommendation	\$ 57,532,376.00	\$ 58,479,000.00	\$ 59,720,000.00
NUSD PROJECTION	\$ 57,532,376.00	\$ 60,329,000.00	\$ 63,255,000.00
BASC Calculator (DOF Estimates)	\$ 57,532,376.00	\$ 61,080,000.00	\$ 64,737,000.00



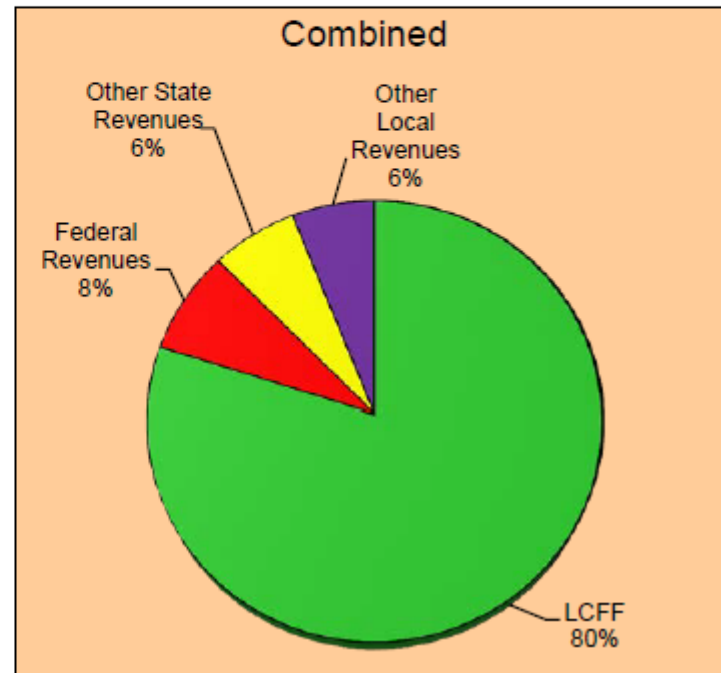
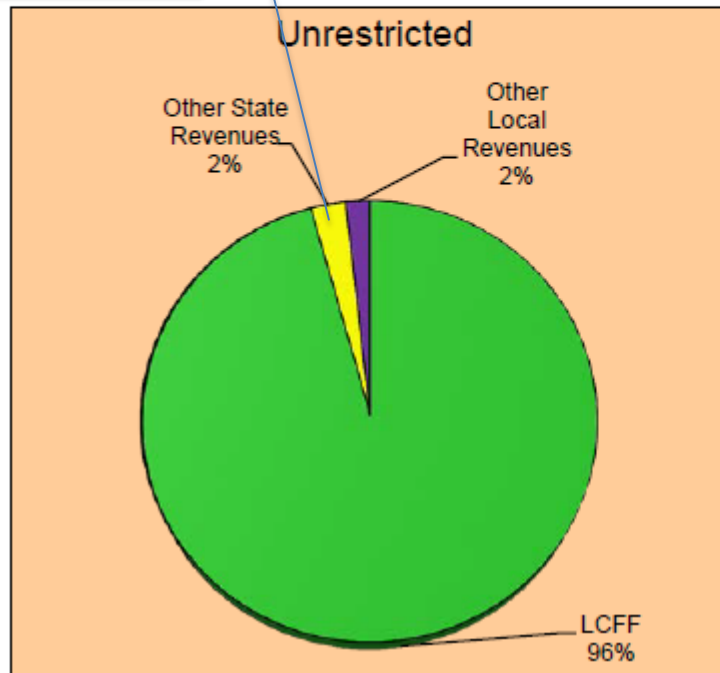


Part II – First Interim Overview

General Fund Revenues

Description	Unrestricted	Combined
General Purpose (LCFF) Sources	\$57,532,376	\$58,986,651
Federal Revenues	\$0	\$5,669,144
Other State Revenues	\$1,534,745	\$4,682,978
Other Local Revenues	\$1,061,065	\$4,472,785
TOTAL	\$60,128,186	\$73,811,558

Was 12% in 12-13



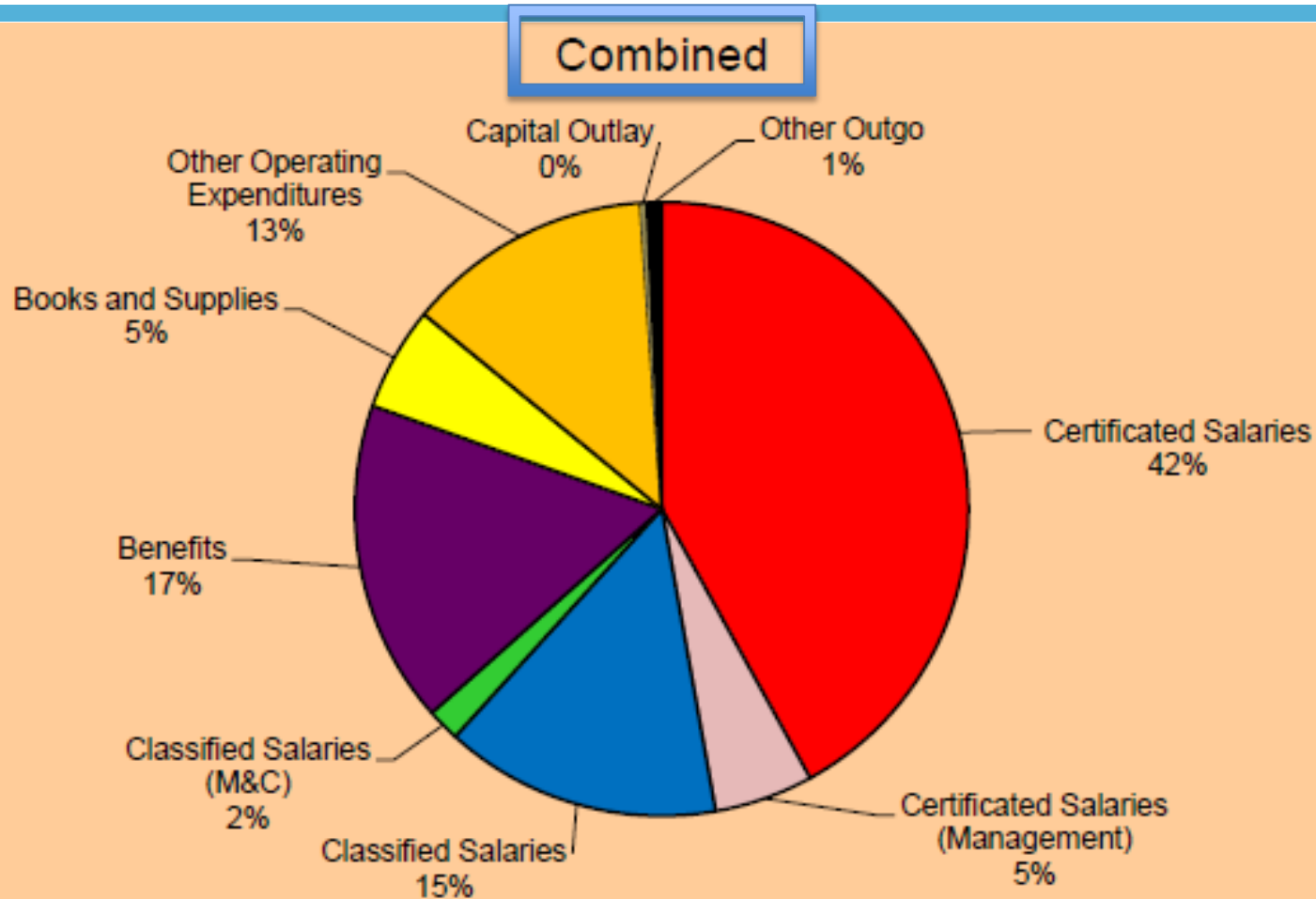
General Fund Expenditures

Description	Unrestricted	Combined
Certificated Salaries	25,992,908	32,925,629
Certificated Salaries (Management)	3,363,115	4,089,859
Classified Salaries	7,197,962	11,394,602
Classified Salaries (Management & Confidential)	1,041,878	1,353,670
Benefits (Payroll Taxes and Health & Welfare Contributions)	9,835,117	13,333,568
Books and Supplies	1,811,257	4,278,008
Other Operating Expenditures	5,373,003	10,167,498
Capital Outlay	0	268,908
Other Outgo	357,769	608,539
TOTAL	54,973,009	78,420,281

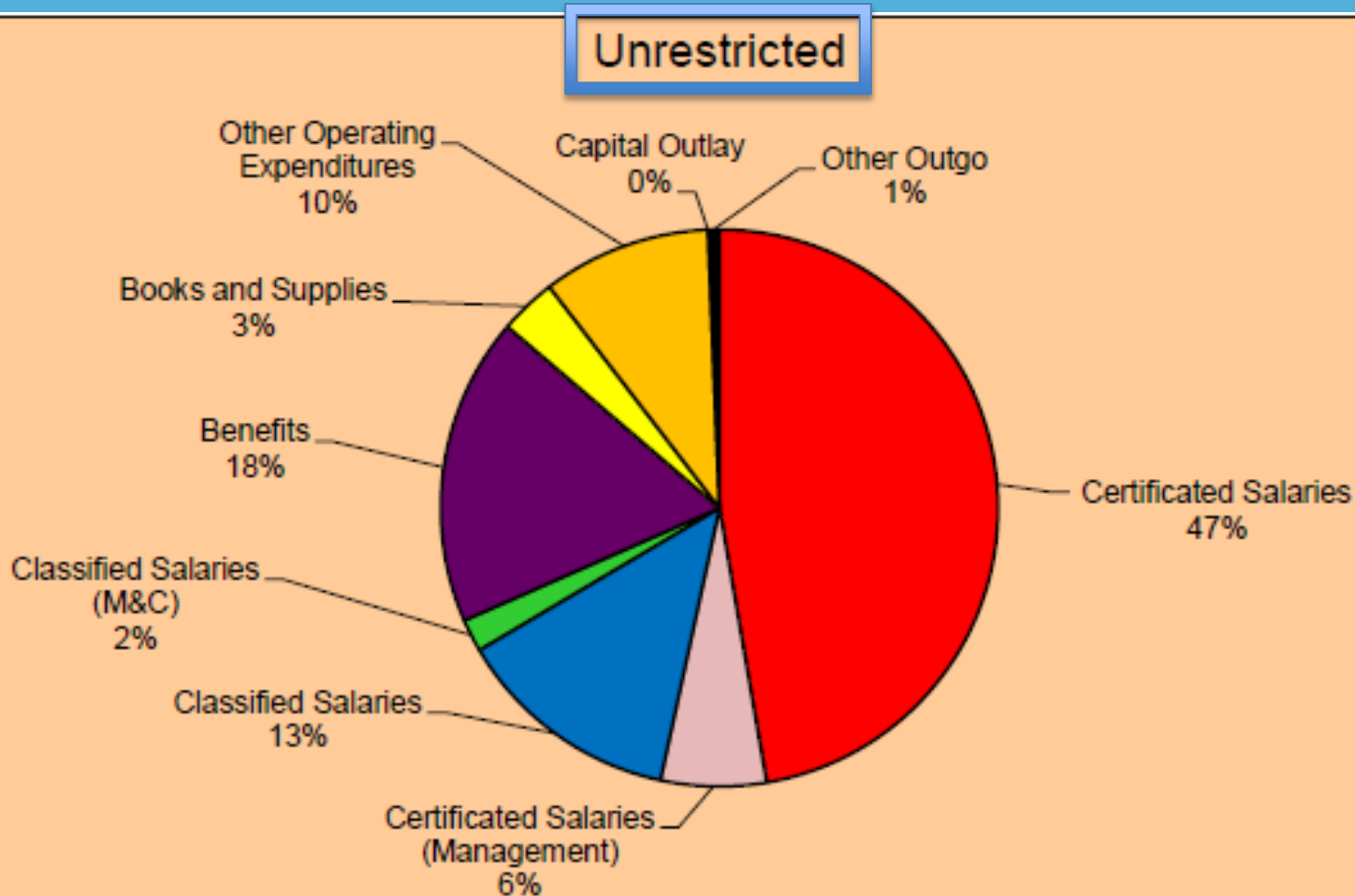
Approximately 86% of the unrestricted budget and 80% of the total general fund budget are for salaries and benefits.

General Fund Expenditures

(Unrestricted and Restricted)



General Fund Expenditures



General Fund Contributions

Description	2013-14	2013-14	Change
	Adopted Budget	First Interim	
Special Education	\$5,424,280	\$5,441,977	\$17,697
Transportation (All)	\$1,533,910	\$1,673,234	\$139,324
Restricted Maintenance Account	\$1,766,000	\$1,766,000	\$0
TOTAL CONTRIBUTIONS	\$8,724,190	\$8,881,211	\$157,021

- Home to School Transportation revenues (\$139,324) are now included in the LCFF revenue calculations
- **Cafeteria Fund continues to require NO contribution**

General Fund Summary (Unrestricted and Restricted)

Description		Amount
Increase of Resources (More Revenues/Less Expenditures)		
	LCFF Revenue Adjustments (includes increased enrollment)	\$4,423,000
	Certificated/Classified Benefits adjustment	\$325,000
	Other Outgo/Transfer of Indirects adjustments	\$160,000
	Total Resource Increase	\$4,908,000
Decrease of Resources (Less Revenues/More Expenditures)		
	Additional Certificated Salaries (due to enrollment increase)	\$1,158,000
	Additional Classified Salaries (due to enrollment increase)	\$233,000
	Additional Books and Supplies (one-time expenses/restricted prior year carryover)	\$1,770,000
	Additional Services/Other Operating Expenses (one-time expenses/prior year carryover)	\$1,497,000
	Total Resource Decrease	\$4,658,000
	Net Increase of Resources	\$250,000

Multi-Year Projection (Unrestricted)

Long term structural deficit has moved from a **negative \$16 million deficit** to a **positive \$900K**

Description	2013-14	2014-15	2015-16
Expected Deficit /Excess	-\$2.0M	-\$0.6M	\$0.9M
Utilization of Reserves to pay Bills	\$2.0M	\$0.6M	-
Projected Shortfall/Overage	\$0	\$0	\$0.9M
Fund Balance	\$13.5M	\$12.9M	\$13.8M
Cash Balance	\$5.6M	\$2.6M	\$2.9M

Ending Fund Balance

This represents we are still deficit spending

FUND	2012/13	Est. Net Change	2013/14
GENERAL (UNRESTRICTED & RESTRICTED)	\$18,251,403	(\$3,674,615)	\$14,576,788
CHARTER SCHOOL FUND	\$7,745,409	\$1,444,942	\$9,190,351
CHILD DEVELOPMENT	\$1,387	\$5	\$1,392
CAFETERIA	\$743,231	\$74,758	\$817,989
DEFERRED MAINTENANCE	\$1,458,195	(\$715,419)	\$742,776
POST-EMPLOYMENT BENEFITS	\$128,844	\$500	\$129,344
BUILDING FUND	\$17,749,800	(\$3,731,524)	\$14,018,276
CAPITAL FACILITIES	\$7,543,936	(\$3,409,046)	\$4,134,890
COUNTY SCHOOL FACILITIES	\$207,416	\$389,389	\$596,805
CAPITAL PROJECTS RESERVE	\$74,183	(\$15,520)	\$58,663
BOND INTEREST & REDEMPTION	\$10,043,268	\$1,644,457	\$11,687,725
PRIVATE-PURPOSE TRUST (DISTRICT FIDUCIARY FUND)	\$22,986	(\$4,000)	\$18,986
TOTAL	\$63,970,058	(\$7,996,073)	\$55,973,985

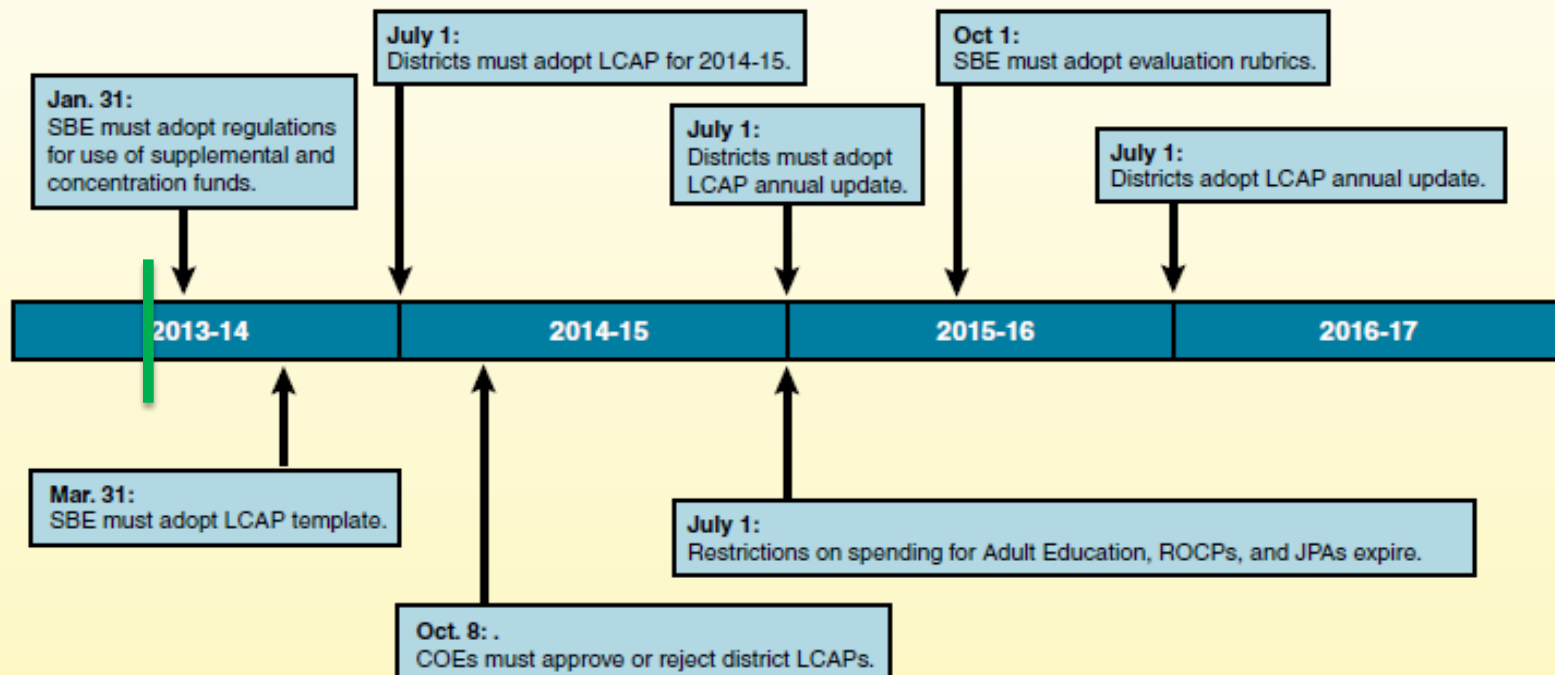


Part III – LCFF Update

LCFF Timeline

Figure 14

Major Milestones for Implementation of LCFF and LCAPs



LCAP = Local Control and Accountability Plan; SBE = State Board of Education; COE = County Office of Education; ROCP = Regional Occupational Centers/Programs; and JPA = Joint Powers Authority.

Parental / Community Involvement

- Prior Board Meeting Discussions
 - July through December
- NUSD District Webpage
 - LCFF/ Local Control Accountability Plan (LCAP) link for the community
- Online Survey
- Superintendent's Parent Advisory Council
- DELAC Committee (14 parents, 9 staff)



Coming soon!

- *Parent CORES*
- *Community Advisory Committee (SpEd)*
- *Student Online Survey – Coming Soon!*
- *Foster Youth Ad Hoc Group*
- *Coming Winter: Regional Meetings @ School Sites*



Parental / Community Involvement

- DELAC Committee data (11/19/13)
 - Student Achievement
 - Drop in bilingual tutoring center or homework club
 - Writing tutoring / workshops
 - Other Student Outcomes
 - Free afterschool programs: sports, crafts, music, homework
 - Art in the classroom
 - Parental Involvement
 - Parent ESL classes at all schools
 - Bilingual support in the schools to increase parent involvement

Parental / Community Involvement

Support from Parent Advisory Council
(32 Parents)

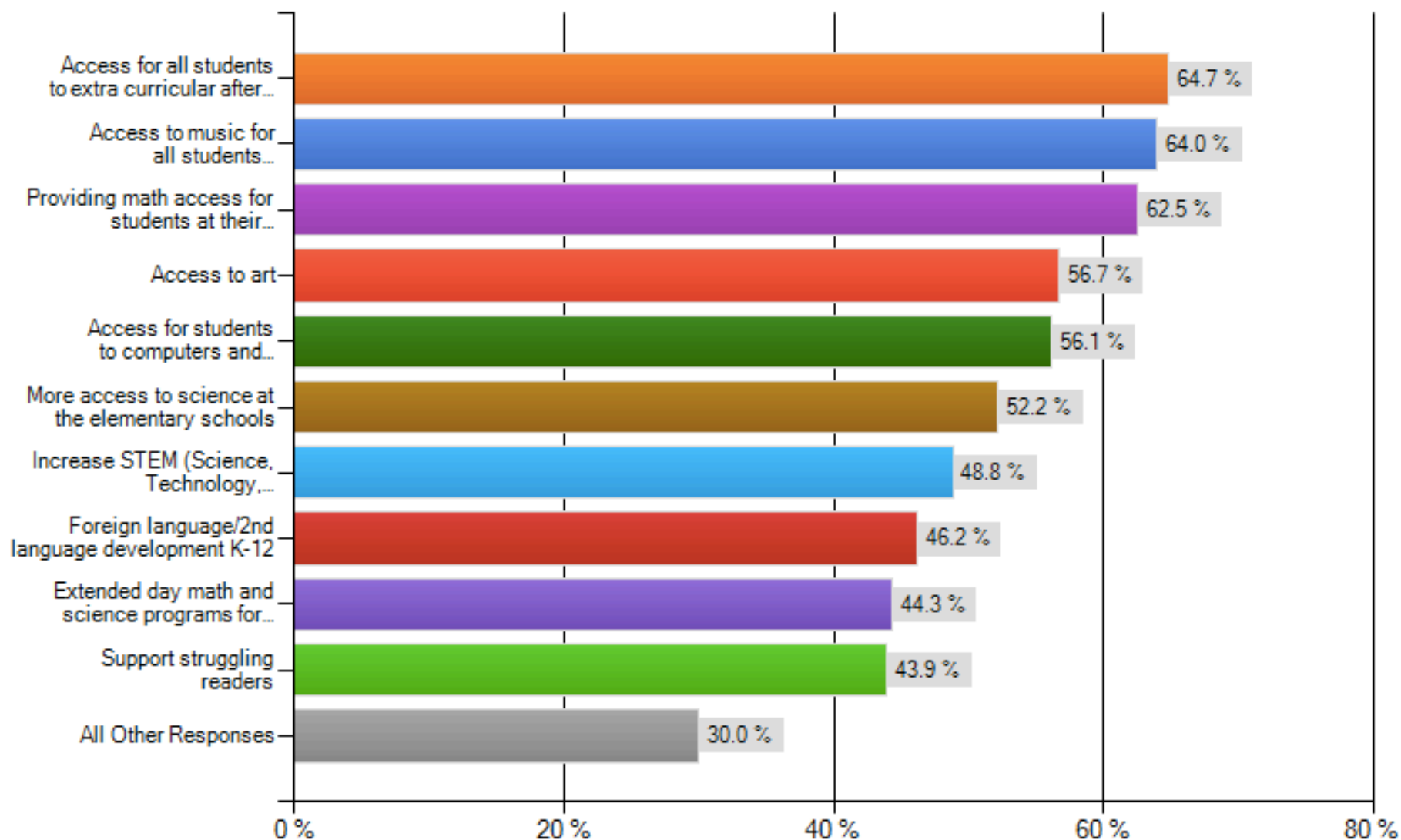
Parental / Community Involvement

On-line Survey

547 Responses

- 74% Parents/Guardians
- 25% staff
- 1% other

Areas of Interest Based on Parent Advisory Ideas



Open Ended Response

Answer Options	Response Count
1.	187
2.	122
3.	95
4.	64
5.	43
6.	31
7.	20
8.	14
9.	10
10.	8
11.	7
12.	6
13.	4
14.	5
15.	4
16.	4
17.	4
18.	4
19.	5
20.	3

Open Ended Responses

More synthesis to come . . .



Part IV – Planning

Planning

- January 2014
 - Governor's Proposed 2014 – 2015 Budget
- January 29, 2014
 - NUSD Board of Trustees Budget Workshop
- January 31, 2014
 - SBE adopts LCFF regulations for supplemental and concentration funding
- March 31, 2014
 - SBE adopts the LCFF Local Control Accountability Plan template
- June 2014
 - NUSD 2014 - 2015 Budget Adoption

Planning

Detailed Program Budgeting

Intervention Budget

	Intervention specialists, Extended time for Students	
	FTE	\$
TOTAL APPROPRIATION	5.00	609,466.00
<i>District Wide</i>		
TOTAL FTE	0.50	89,850.00
EXTRA HOURS / SUB COSTS	-	-
SUPPLIES	-	-
PROFESSIONAL SERVICES	-	40,000.00
INDIRECT COSTS		
<i>Elementary</i>		
American Lakes	1.00	98,250.00
Bannon Creek	1.00	98,250.00
H. Allen Hight	0.50	60,850.00
Heron School (K-8)	-	19,000.00
Jefferson	1.00	82,888.00
Natomas Park	1.00	82,378.00
Two Rivers	-	19,000.00
Witter Ranch	-	19,000.00

DISTRICT GENERAL - RC0000
EIA - RC7090
LOTTERY - RC1100
IB - RC0058
GATE - RC0036
IMFRP - RC0037
FUND 21
PROGRAM IMPROVEMENT - RC3185
FEDERAL MENTAL HEALTH - RC3327
FIRST FIVE - RC9340
TITLE I - RC3010
COMMON CORE - RC7405
TITLE III - RC4203

Planning

Detailed Program Budgeting

HOPE Budget & Parent CORES Budget

DISTRICT GENERAL - RC0000
EIA - RC7090
LOTTERY - RC1100
IB - RC0058
GATE - RC0036
IMFRP - RC0037
FUND 21
PROGRAM IMPROVEMENT - RC3185
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FIRST FIVE - RC9340
TITLE I - RC3010
COMMON CORE - RC7405
TITLE III - RC4203

	HOPE2		Parent CORES and Engagement Conferences	
	FTE	\$	FTE	\$
TOTAL APPROPRIATION	0.97	94,741.00	1.45	140,000.00
<i>District Wide</i>				
TOTAL FTE			1.45	108,772.00
EXTRA HOURS / SUB COSTS			-	10,550.00
SUPPLIES	-	24,000.00	-	8,000.00
PROFESSIONAL SERVICES			-	12,678.00
INDIRECT COSTS				
<i>Elementary</i>				
American Lakes				
Bannon Creek				
H. Allen Hight				
Heron School (K-8)				
Jefferson				
Natomas Park				
Two Rivers				
Witter Ranch				
<i>Secondary</i>				
Natomas Middle	0.17	14,582.00		
Discovery High School				
Inderkum High School	0.60	40,159.00		
Natomas High School	0.20	16,000.00		

Planning

Detailed Program Budgeting

College Readiness

	College Field Trips and Targeted Cohorts	
	FTE	\$
TOTAL APPROPRIATION	-	80,000.00
<i>District Wide</i>		
TOTAL FTE	-	-
EXTRA HOURS / SUB COSTS	-	9,000.00
SUPPLIES	-	-
PROFESSIONAL SERVICES	-	50,000.00
INDIRECT COSTS		
<i>Elementary</i>		
American Lakes		
Bannon Creek		
H. Allen Hight		
Heron School (K-8)	-	1,000.00
Jefferson		
Natomas Park		
Two Rivers		
Witter Ranch		
<i>Secondary</i>		
Natomas Middle	-	5,000.00
Discovery High School		
Inderkum High School	-	9,000.00
Natomas High School	-	6,000.00

DISTRICT GENERAL - RC0000
EIA - RC7090
LOTTERY - RC1100
IB - RC0058
GATE - RC0036
IMFRP - RC0037
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FEDERAL MENTAL HEALTH - RC3327
FIRST FIVE - RC9340
TITLE I - RC3010
COMMON CORE - RC7405
TITLE III - RC4203

NATOMAS UNIFIED BUDGET CHALLENGES:

4 AREAS WHEN BUILDING A BUDGET

Determining the Actual Increase in Budget Because of LCFF	Assessing Growth Sustainability	The Ending of the Moratorium (Shovels in ground projected either 2015 or 2016)	Demonstrating Increased or Improved Services As Required by LCFF
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Closure

Questions