

## Fund 01 - General Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Rev Limit State Aid-Curr Year	26,787,492.00	33,562,109.00	31,364,667.00	2,197,442.00	93.45
8012	EPA Education Protection Acct	9,557,469.00	10,342,498.00	12,136,810.00	1,794,312.00-	117.35
8019	Rev Limit State Aid-Prior Year		5.00	5.30	.30-	106.00
8021	Home Owners Exemption	243,870.00	244,398.00	250,044.90	5,646.90-	102.31
8041	Secured Tax Rolls	22,214,510.00	23,990,985.00	23,730,080.13	260,904.87	98.91
8042	Unsecured Roll Taxes	604,075.00	623,629.00	625,435.07	1,806.07-	100.29
8043	Prior Years Taxes	52,886.00-	27,093.00-	54,667.25	81,760.25-	-201.78
8044	Supplemental Taxes	154,250.00	318,738.00	712,906.18	394,168.18-	223.67
8045	Educ Rev Augmentation Fund	984,134.00	1,047,247.00	1,093,048.95	45,801.95-	104.37
8047	Community Redevelopment Funds	248,667.00	47,471.00	186,871.14	139,400.14-	393.65
8091	Revenue Limit Transfers	337,000.00-	2,615,400.00-	1,093,758.45-	1,521,641.55-	41.82
8092	Pers Reduction Transfer	82,470.00				NO BDGT
8096	In Lieu Property Tax Payment	2,665,571.00-	3,365,954.00-	3,399,299.98-	33,345.98	100.99
8097	Property Taxes Transfers	703,260.00	1,107,904.00	1,133,295.00	25,391.00-	102.29
<b>Total LCFF Revenue Sources</b>		<b>58,524,740.00</b>	<b>65,276,537.00</b>	<b>66,794,772.49</b>	<b>1,518,235.49-</b>	<b>102.33</b>
<b>Federal Revenue</b>						
8181	Spec Educ-Ent Per Udc	1,537,452.00	1,509,156.00	1,509,156.00		100.00
8182	Spec Ed-Discretionary Grants	260,528.00	353,302.00	353,302.00		100.00
8287	Pass-Thru Rev From Fed Sources	13,365.00	14,216.00	14,216.00		100.00
8290	All Other Federal Revenues	772,776.00	1,072,127.00	1,064,035.21	8,091.79	99.25
<b>Total Federal Revenue</b>		<b>2,584,121.00</b>	<b>2,948,801.00</b>	<b>2,940,709.21</b>	<b>8,091.79</b>	<b>99.73</b>
<b>Other State Revenues</b>						
8311	Other State Apport-Curr Year	590,645.00		30,000.00	30,000.00-	NO BDGT
8434	Class Size Reduction, K-3	2,031,687.00				NO BDGT
8550	Mandated Cost Reimbursements	489,334.00	409,254.00	409,254.00		100.00
8560	State Lottery Revenue	1,751,134.00	1,841,092.00	1,899,406.04	58,314.04-	103.17
8590	All Other State Revenues	5,728,995.00	3,670,436.00	3,665,973.79	4,462.21	99.88
<b>Total Other State Revenues</b>		<b>10,591,795.00</b>	<b>5,920,782.00</b>	<b>6,004,633.83</b>	<b>83,851.83-</b>	<b>101.42</b>
<b>Other Local Revenue</b>						
8625	Comm Redev Fds Not Subj To RI	104,015.00	124,496.00	237,340.70	112,844.70-	190.64
8631	Sale Of Equipment/Supplies		1,342.00	1,341.49	.51	99.96
8650	Leases & Rentals	89,060.00	135,010.00	133,510.87	1,499.13	98.89
8660	Interest	115,540.00	156,261.00	168,293.09	12,032.09-	107.70
8675	Transportation Fees Fr Indiv	135,000.00	135,000.00	127,673.14	7,326.86	94.57
8677	Interagency Serv Betwn LEA's	583,627.00	607,730.00	641,621.79	33,891.79-	105.58

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## Fund 01 - General Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail (continued)</b>						
<b>Other Local Revenue (continued)</b>						
8689	All Other Fees And Contracts	181,020.00	185,441.00	177,269.11	8,171.89	95.59
8698	Salary Abatement	30,000.00	85,706.00	58,372.32	27,333.68	68.11
8699	All Other Local Revenues	446,997.00	1,032,072.00	1,156,040.45	123,968.45-	112.01
8792	Tf Of Apport From Coe	3,981,288.00	3,563,005.00	3,518,248.00	44,757.00	98.74
<b>Total Other Local Revenue</b>		<b>5,666,547.00</b>	<b>6,026,063.00</b>	<b>6,219,710.96</b>	<b>193,647.96-</b>	<b>103.21</b>
<b>Total Year To Date Revenues</b>		<b>77,367,203.00</b>	<b>80,172,183.00</b>	<b>81,959,826.49</b>	<b>1,787,643.49-</b>	<b>102.23</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Certificated Salaries</b>							
1100	Teachers Salaries	34,165,737.00	35,951,174.00		35,752,942.23	198,231.77	99.45
1110	Teachers-Substitutes	597,197.00	649,903.00		712,809.43	62,906.43-	109.68
1120	Teachers-Extra Assignment	298,547.00	292,269.00		364,600.88	72,331.88-	124.75
1190	Certificated Stipend	414,783.00	491,143.00		545,717.61	54,574.61-	111.11
1200	Certificated Pupil Support Sal	1,686,776.00	1,710,438.00		1,711,853.90	1,415.90-	100.08
1210	Pupil Support-Substitute	5,000.00	5,000.00			5,000.00	
1220	Pupil Support-Extra Assignment	33,300.00	40,300.00		51,461.03	11,161.03-	127.69
1290	Pupil Support Stipend		1,200.00		2,550.00	1,350.00-	212.50
1300	Cert Supervisor-Admin Salary	3,336,038.00	3,483,824.00		3,499,146.88	15,322.88-	100.44
1310	Certif Admin - Substitutes		64,639.00		68,509.54	3,870.54-	105.99
1390	Cert Admin Stipend	132,440.00	159,234.00		163,396.60	4,162.60-	102.61
1900	Other Certificated Salaries	328,773.00	358,036.00		358,035.88	.12	100.00
1920	Other Certif - Extra Assign		600.00		3,764.40	3,164.40-	627.40
1990	Other Cert Stipend	2,400.00	9,894.00		10,194.16	300.16-	103.03
<b>Total Certificated Salaries</b>		<b>41,000,991.00</b>	<b>43,217,654.00</b>	<b>.00</b>	<b>43,244,982.54</b>	<b>27,328.54-</b>	<b>100.06</b>

**Classified Salaries**

2100	Instructional Aides Salary	2,416,646.00	2,421,428.00		2,430,898.03	9,470.03-	100.39
2110	Instr. Aides-Substitutes	90,095.00	93,857.00		141,543.67	47,686.67-	150.81
2120	Instr. Aides-Extra Assignment	149,300.00	169,746.00		170,688.52	942.52-	100.56
2130	Instr. Aides- Overtime				575.04	575.04-	NO BDGT
2190	Classified Stipend	174,306.00	230,184.00		312,106.38	81,922.38-	135.59
2200	Classified Support Salaries	5,014,936.00	5,024,867.00		4,967,348.26	57,518.74	98.86
2210	Class. Support-Subs	184,952.00	260,292.00		318,059.29	57,767.29-	122.19
2220	Class. Support-Extra Asgnmt	88,410.00	83,392.00		101,904.67	18,512.67-	122.20

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<b>Expenditure Detail (continued)</b>							
<b>Classified Salaries (continued)</b>							
2230	Class. Support-Overtime	82,000.00	83,154.00		128,189.47	45,035.47-	154.16
2290	Drivers/Mechanics/MIS/Support		1,695.00		2,250.00	555.00-	132.74
2300	Class Supervisor-Admin Salary	640,043.00	650,013.00		651,974.62	1,961.62-	100.30
2310	Class Supervisor-Sub		18,905.00		19,402.10	497.10-	102.63
2390	Class Board Stipends	6,300.00	6,300.00		5,829.18	470.82	92.53
2400	Clerical-Office Salaries	1,896,104.00	1,971,182.00		1,966,731.46	4,450.54	99.77
2410	Clerical-Substitutes	32,800.00	34,676.00		70,011.28	35,335.28-	201.90
2420	Clerical-Extra Assignment	12,611.00	14,692.00		18,921.96	4,229.96-	128.79
2430	Clerical-Overtime	12,000.00	13,311.00		22,311.41	9,000.41-	167.62
2450	Clerical-Confidential	1,013,480.00	1,049,083.00		1,046,920.12	2,162.88	99.79
2900	Other Class. Salaries	645,405.00	613,619.00		607,420.14	6,198.86	98.99
2905	Other Classified - Students	12,928.00	9,828.00		7,826.00	2,002.00	79.63
2910	Other Class.-Subs	9,250.00	9,250.00		21,422.21	12,172.21-	231.59
2920	Other Class-Extra Assignment	5,050.00	11,634.00		22,665.21	11,031.21-	194.82
2930	Other Class Overtime		176.00		375.22	199.22-	213.19
2990	Other Classified - Stipend		1,575.00		1,575.00		100.00
<b>Total Classified Salaries</b>		<b>12,486,616.00</b>	<b>12,772,859.00</b>	<b>.00</b>	<b>13,036,949.24</b>	<b>264,090.24-</b>	<b>102.07</b>
<b>Employee Benefits</b>							
3101	Strs Certificated	3,366,188.00	3,530,318.00		3,511,505.62	18,812.38	99.47
3102	Strs Classified	8,969.00	933.00		1,345.13	412.13-	144.17
3201	Pers Certificated	21,272.00	23,887.00		8,860.93	15,026.07	37.10
3202	Pers Classified	1,096,367.00	1,134,452.00		1,132,569.21	1,882.79	99.83
3301	Oasdi Certificated	12,402.00	15,451.00		25,473.85	10,022.85-	164.87
3302	Oasdi Classified	719,315.00	741,597.00		752,892.96	11,295.96-	101.52
3311	Medicare Certificated	557,394.00	586,280.00		600,817.93	14,537.93-	102.48
3312	Medicare Classified	169,316.00	174,337.00		177,407.11	3,070.11-	101.76
3401	Health & Welfare Certificated	3,563,710.00	3,651,129.00		3,605,151.39	45,977.61	98.74
3402	Health & Welfare Classified	1,356,897.00	1,348,516.00		1,339,258.25	9,257.75	99.31
3501	Unemployment - Certificated	19,598.00	20,660.00		20,605.45	54.55	99.74
3502	Unemployment - Classified	6,061.00	6,246.00		6,140.65	105.35	98.31
3601	Workers Comp - Certificated	700,775.00	737,236.00		737,447.99	211.99-	100.03
3602	Workers Comp - Classified	209,905.00	216,059.00		217,305.69	1,246.69-	100.58
3701	OPEB-Allocated - Certificated	513,083.00	568,798.00		567,482.47	1,315.53	99.77
3702	OPEB-Allocated - Classified	158,376.00	162,211.00		164,900.44	2,689.44-	101.66
3751	OPEB-Direct Charge - Cert	11,752.00	11,517.00		11,150.32	366.68	96.82
3752	OPEB-Direct Charge-Class	19,320.00	19,724.00		19,682.83	41.17	99.79

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## Fund 01 - General Fund

Fiscal Year 2013/14 Through June 2014

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<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3801	Pers Reduction Certificated	3,045.00					NO BDGT
3802	Pers Reduction Classified	75,630.00	12.00			12.00	
3901	Other Benefits Certificated	87,369.00	58,396.00		73,629.57	15,233.57-	126.09
3902	Other Benefits Classified	21,057.00	22,890.00		22,619.29	270.71	98.82
3911	Pers Buy-Out Certificated	140.00	140.00		19.80	120.20	14.14
3912	Pers Buy-Out Classified	598,378.00	602,226.00		596,197.30	6,028.70	99.00
<b>Total Employee Benefits</b>		<b>13,296,319.00</b>	<b>13,633,015.00</b>	<b>.00</b>	<b>13,592,464.18</b>	<b>40,550.82</b>	<b>99.70</b>
<b>Books and Supplies</b>							
4100	Approved Curriculum	370,764.00	597,801.00		400,759.26	197,041.74	67.04
4111	Lost Textbooks Abatement				6,377.74-	6,377.74	NO BDGT
4200	Books Other Than Textbooks	54,560.00	88,536.00		66,873.20	21,662.80	75.53
4211	Lost Non-Textbooks Abatement		4,856.00		3,250.75-	8,106.75	-66.94
4300	Materials And Supplies	1,191,981.00	1,808,602.00		1,170,415.43	638,186.57	64.71
4303	Testing Materials	9,665.00	18,100.00		14,960.54	3,139.46	82.65
4308	Technology Supplies	36,574.00	288,713.00		242,118.79	46,594.21	83.86
4313	Resale Supplies Purchases		111,049.00		87,029.63	24,019.37	78.37
4320	Office Supplies	106,655.00	115,842.00		74,479.95	41,362.05	64.29
4345	Gasoline	53,000.00	61,100.00		58,901.87	2,198.13	96.40
4346	Compressed Natural Gas	1,000.00	1,000.00		162.56	837.44	16.26
4350	Diesel	213,000.00	209,553.00		177,366.27	32,186.73	84.64
4400	Noncapitalized Equipment	127,117.00	166,951.00		146,967.25	19,983.75	88.03
4408	Technology Non-Cap Equip	2,084,774.00	1,776,521.00		735,269.11	1,041,251.89	41.39
4430	Tagged improvements 500-15,000	16,841.00	33,214.00		31,794.72	1,419.28	95.73
<b>Total Books and Supplies</b>		<b>4,265,931.00</b>	<b>5,281,838.00</b>	<b>.00</b>	<b>3,197,470.09</b>	<b>2,084,367.91</b>	<b>60.54</b>
<b>Services and Other Operating Expenditures</b>							
5100	Subagreements for Services	396,739.00	321,964.00		322,340.88	376.88-	100.12
5210	Travel-Mileage	45,318.00	49,792.00		45,878.43	3,913.57	92.14
5220	Conferences	138,833.00	243,734.00		197,663.31	46,070.69	81.10
5228	Conference for Tech Staff	5,000.00	4,405.00		5,210.74	805.74-	118.29
5300	Dues And Memberships	41,613.00	54,052.00		46,968.90	7,083.10	86.90
5450	Other Insurance	584,556.00	584,706.00		584,706.00		100.00
5460	Insurance Deductible	5,000.00	7,345.00		7,344.13	.87	99.99
5510	Electricity	1,675,710.00	1,678,910.00		1,686,755.27	7,845.27-	100.47
5530	Gas Heating	141,020.00	112,640.00		136,516.64	23,876.64-	121.20
5540	Garbage	181,900.00	172,000.00		165,739.49	6,260.51	96.36

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<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5550	Sewer	166,530.00	167,172.00		167,084.08	87.92	99.95
5570	Water	397,280.00	404,980.00		361,410.89	43,569.11	89.24
5610	Rentals	12,325.00	24,066.00		23,409.28	656.72	97.27
5620	Leases	30,449.00	30,333.00		26,819.72	3,513.28	88.42
5630	Repairs	250,611.00	222,299.00		181,311.53	40,987.47	81.56
5638	Repairs for Technology	5,850.00	4,034.00		3,083.48	950.52	76.44
5640	Maintenance Agreements	186,362.00	160,767.00		139,555.34	21,211.66	86.81
5650	Non-Capitalized Improvements	10,113.00	20,069.00		11,662.34	8,406.66	58.11
5658	Non-Capitalized ImprovementMIS		20,691.00		12,029.99	8,661.01	58.14
5750	Transf.Of Dir.Costs-Interfund	7,210.00-	1,817.00		7,234.22-	9,051.22	-398.14
5752	Vehicle Service Transfers	750.00-	750.00-		39.99-	710.01-	5.33
5763	Food Srvc Equip Transfers	5,000.00-	16,000.00-		19,292.28-	3,292.28	120.58
5800	Prof/Cons Serv Opr Exp	968,732.00	1,894,594.00		1,330,404.26	564,189.74	70.22
5804	Interest Expense	40,000.00	38,405.00		38,404.37	.63	100.00
5808	Consult Srv for Technology	15,500.00	117,988.00		27,768.87	90,219.13	23.54
5810	Legal Services	113,700.00	138,415.00		131,904.68	6,510.32	95.30
5811	Audit	42,600.00	39,500.00		39,950.00	450.00-	101.14
5818	Software Licensing	661,441.00	802,100.00		719,487.54	82,612.46	89.70
5821	Fingerprinting	35,210.00	27,277.00		21,811.71	5,465.29	79.96
5830	Medicab Transportation Expense	30,000.00	45,205.00		27,541.75	17,663.25	60.93
5901	Telephone	55,474.00	57,444.00		49,759.97	7,684.03	86.62
5902	Postage	53,400.00	55,674.00		47,516.45	8,157.55	85.35
5903	Internet Access	111,527.00	111,527.00		93,677.92	17,849.08	84.00
<b>Total Services and Other Operating Expenditures</b>		<b>6,389,833.00</b>	<b>7,597,155.00</b>	<b>.00</b>	<b>6,627,151.47</b>	<b>970,003.53</b>	<b>87.23</b>
<b>Capital Outlay</b>							
6200	Buildings-Improve Of Buildings		515,968.00			515,968.00	
6400	Equipment Over \$15000		51,262.00		51,262.18	.18-	100.00
6408	Technology Equipment Captlized		87,989.00		72,043.06	15,945.94	81.88
<b>Total Capital Outlay</b>		<b>.00</b>	<b>655,219.00</b>	<b>.00</b>	<b>123,305.24</b>	<b>531,913.76</b>	<b>18.82</b>
<b>Tuition</b>							
7130	State Special Schools	7,043.00	7,043.00		7,043.00		100.00
7142	Tuition Pmnts To County	1,939,169.00	2,063,780.00		2,060,654.00	3,126.00	99.85
<b>Total Tuition</b>		<b>1,946,212.00</b>	<b>2,070,823.00</b>	<b>.00</b>	<b>2,067,697.00</b>	<b>3,126.00</b>	<b>99.85</b>
<b>Other Transfers Out</b>							
7211	Transfer Of Pass-Thru To Dist	13,365.00	14,216.00		14,216.00		100.00

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<b>Expenditure Detail (continued)</b>							
<b>Other Transfers Out (continued)</b>							
7299	All Other Transfers Out	3,825.00	3,825.00		3,825.00		100.00
	<b>Total Other Transfers Out</b>	<b>17,190.00</b>	<b>18,041.00</b>	<b>.00</b>	<b>18,041.00</b>	<b>.00</b>	<b>100.00</b>
<b>Transfers of Indirect/direct support costs</b>							
7350	Trans.Of Indir.Costs-Interfund	154,050.00-	150,143.00-		151,348.86-	1,205.86	100.80
	<b>Total Transfers of Indirect/direct support costs</b>	<b>154,050.00-</b>	<b>150,143.00-</b>	<b>.00</b>	<b>151,348.86-</b>	<b>1,205.86</b>	<b>100.80</b>
	<b>Total Year To Date Expenditures</b>	<b>79,249,042.00</b>	<b>85,096,461.00</b>	<b>.00</b>	<b>81,756,711.90</b>	<b>3,339,749.10</b>	<b>96.08</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8919	Other Auth Interfund Tf In	25,000.00	54,216.00	54,216.00		100.00
	<b>Total Other Financing Sources</b>	<b>25,000.00</b>	<b>54,216.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>100.00</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>25,000.00</b>	<b>54,216.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>100.00</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses</b>							
<b>Interfund Transfers Out</b>							
7612	Btwn G-F And Spc Rsrv Fnd	134,726.00	134,726.00			134,726.00	
7619	Oth.Auth.Intr/Fnd Trf-Out	469,983.00					NO BDGT
	<b>Total Interfund Transfers Out</b>	<b>604,709.00</b>	<b>134,726.00</b>	<b>.00</b>	<b>.00</b>	<b>134,726.00</b>	
	<b>Total Year To Date Other Financing Uses</b>	<b>604,709.00</b>	<b>134,726.00</b>	<b>.00</b>	<b>.00</b>	<b>134,726.00</b>	

## Fund 01 - General Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	11,315,948.29	2,215,194.11-	9,100,754.18
9120	Cash In Bank	7,013.52	10.00	7,023.52
9130	Revolving Cash Account	10,500.00		10,500.00
9135	Cash W/ Fiscal Agent	.01-		.01-
9140	Cash Collections Awaiting Dep	1,151.14	1,151.14-	
9200	Accounts Receivable	12,924,919.35	12,918,810.71-	6,108.64
9209	Accounts Receivable Set Up		8,520,395.04	8,520,395.04
9310	Due From Other Funds	109,733.99	63,111.39	172,845.38
9330	Prepaid Expenditures	10,949.54	30,349.46	41,299.00
<b>Total Assets</b>		<b>24,380,215.82</b>	<b>6,521,290.07-</b>	<b>17,858,925.75</b>
<b>Liabilities</b>				
9500	Accounts Payable	4,043,405.11	3,693,605.82-	349,799.29
9509	Accounts Payable Set Up		4,061,941.05	4,061,941.05
9511	Use Tax Payable	16,418.14	631.22	17,049.36
9550	Payroll Liability		466.59	466.59
9610	Due To Other Funds	153.71	107.71-	46.00
9640	Current Loans (Trans)	7,145,000.00	7,145,000.00-	
9650	Deferred Revenue	62,701.99	2,945.99-	59,756.00
<b>Total Liabilities</b>		<b>11,267,678.95</b>	<b>6,778,620.66-</b>	<b>4,489,058.29</b>
<b>Calculated Fund Balance</b>		<b>13,112,536.87</b>	<b>257,330.59</b>	<b>13,369,867.46</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	13,112,536.87		13,112,536.87
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>257,330.59</b>	<b>257,330.59</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>257,330.59</b>	

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	9,940,379.00	8,107,746.00	257,330.59	257,330.59

## Fund 01 - General Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	77,367,203.00	80,172,183.00		81,959,826.49	1,787,643.49-	102.23
B. Expenditures	79,249,042.00	85,096,461.00		81,756,711.90	3,339,749.10	96.08
C. Subtotal (Revenue LESS Expense)	1,881,839.00-	4,924,278.00-		203,114.59	5,127,392.59-	
D. Other Financing Sources and Uses						
Sources	25,000.00	54,216.00		54,216.00		100.00
LESS Uses	604,709.00	134,726.00			134,726.00	
E. Net Change in Fund Balance	2,461,548.00-	5,004,788.00-		257,330.59	5,262,118.59-	
F. Fund Balance:						
Beginning Balance (9791)	12,401,927.00	13,112,534.00		13,112,536.87		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	12,401,927.00	13,112,534.00		13,112,536.87		
G. Calculated Ending Balance	9,940,379.00	8,107,746.00		13,369,867.46		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	9,940,379.00	8,107,746.00		257,330.59		
Other						



## Fund 13 - Cafeteria Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Federal Revenue</b>						
8220	Child Nutrition Programs	999,000.00	1,009,000.00	1,000,379.98	8,620.02	99.15
	<b>Total Federal Revenue</b>	<b>999,000.00</b>	<b>1,009,000.00</b>	<b>1,000,379.98</b>	<b>8,620.02</b>	<b>99.15</b>
<b>Other State Revenues</b>						
8520	Child Nutrition	74,000.00	72,000.00	69,720.38	2,279.62	96.83
	<b>Total Other State Revenues</b>	<b>74,000.00</b>	<b>72,000.00</b>	<b>69,720.38</b>	<b>2,279.62</b>	<b>96.83</b>
<b>Other Local Revenue</b>						
8634	Food Service Sales	1,307,000.00	1,327,000.00	1,310,917.76	16,082.24	98.79
8660	Interest	4,000.00	4,000.00	2,546.48	1,453.52	63.66
8698	Salary Abatement		2,545.00	2,544.56	.44	99.98
8699	All Other Local Revenues	12,000.00	10,000.00	7,462.55	2,537.45	74.63
	<b>Total Other Local Revenue</b>	<b>1,323,000.00</b>	<b>1,343,545.00</b>	<b>1,323,471.35</b>	<b>20,073.65</b>	<b>98.51</b>
	<b>Total Year To Date Revenues</b>	<b>2,396,000.00</b>	<b>2,424,545.00</b>	<b>2,393,571.71</b>	<b>30,973.29</b>	<b>98.72</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2200	Classified Support Salaries	706,663.00	703,818.00		701,408.56	2,409.44	99.66
2210	Class. Support-Subs	30,000.00	20,000.00		18,710.40	1,289.60	93.55
2220	Class. Support-Extra Asgmt	16,500.00	16,500.00		18,085.09	1,585.09-	109.61
2230	Class. Support-Overtime	500.00	500.00		222.70	277.30	44.54
2300	Class Supervisor-Admin Salary	83,133.00	86,656.00		86,656.08	.08-	100.00
2400	Clerical-Office Salaries	43,264.00	45,192.00		45,192.12	.12-	100.00
	<b>Total Classified Salaries</b>	<b>880,060.00</b>	<b>872,666.00</b>	<b>.00</b>	<b>870,274.95</b>	<b>2,391.05</b>	<b>99.73</b>
<b>Employee Benefits</b>							
3202	Pers Classified	56,153.00	58,395.00		61,007.69	2,612.69-	104.47
3302	Oasdi Classified	51,639.00	51,035.00		50,846.78	188.22	99.63
3312	Medicare Classified	12,076.00	11,935.00		11,891.85	43.15	99.64
3402	Health & Welfare Classified	78,563.00	75,999.00		75,559.13	439.87	99.42
3502	Unemployment - Classified	416.00	410.00		409.93	.07	99.98
3602	Workers Comp - Classified	14,907.00	14,733.00		14,674.34	58.66	99.60
3702	OPEB-Allocated - Classified	11,142.00	11,043.00		11,013.01	29.99	99.73
3752	OPEB-Direct Charge-Class	2,390.00	2,390.00		2,350.74	39.26	98.36
3802	Pers Reduction Classified	2,687.00					NO BDGT

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 18, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, FD = 01,10-71)

## Fund 13 - Cafeteria Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Employee Benefits (continued)</b>							
3902	Other Benefits Classified	1,297.00	1,376.00		1,374.79	1.21	99.91
3912	Pers Buy-Out Classified	28,609.00	28,774.00		28,557.87	216.13	99.25
	<b>Total Employee Benefits</b>	<b>259,879.00</b>	<b>256,090.00</b>	<b>.00</b>	<b>257,686.13</b>	<b>1,596.13-</b>	<b>100.62</b>
<b>Books and Supplies</b>							
4300	Materials And Supplies	116,000.00	116,000.00		110,151.21	5,848.79	94.96
4308	Technology Supplies		1,500.00		1,228.81	271.19	81.92
4320	Office Supplies	5,000.00	5,000.00		3,855.81	1,144.19	77.12
4345	Gasoline	1,750.00	1,000.00		711.14	288.86	71.11
4350	Diesel	4,000.00	4,000.00		3,643.83	356.17	91.10
4400	Noncapitalized Equipment	10,000.00	5,000.00		2,303.54	2,696.46	46.07
4408	Technology Non-Cap Equip		30,000.00		29,944.23	55.77	99.81
4430	Tagged improvements 500-15,000		600.00		552.11	47.89	92.02
4710	Cafeteria Food	1,100,000.00	994,500.00		967,791.62	26,708.38	97.31
	<b>Total Books and Supplies</b>	<b>1,236,750.00</b>	<b>1,157,600.00</b>	<b>.00</b>	<b>1,120,182.30</b>	<b>37,417.70</b>	<b>96.77</b>
<b>Services and Other Operating Expenditures</b>							
5210	Travel-Mileage		2,750.00		2,408.54	341.46	87.58
5220	Conferences	3,500.00	5,900.00		5,340.65	559.35	90.52
5300	Dues And Memberships	750.00	750.00		534.75	215.25	71.30
5610	Rentals	100.00	100.00		72.00	28.00	72.00
5630	Repairs	500.00	2,000.00		1,372.12	627.88	68.61
5640	Maintenance Agreements	2,500.00	3,000.00		2,819.75	180.25	93.99
5750	Transf.Of Dir.Costs-Interfund	9,090.00-	18,417.00-		12,270.75-	6,146.25-	66.63
5752	Vehicle Service Transfers	750.00	750.00		39.99	710.01	5.33
5763	Food Srvc Equip Transfers	5,000.00	20,000.00		19,292.28	707.72	96.46
5800	Prof/Cons Serv Opr Exp	15,000.00	18,500.00		16,276.97	2,223.03	87.98
5818	Software Licensing	7,000.00	8,000.00		7,636.88	363.12	95.46
5901	Telephone	2,000.00	2,000.00		1,680.46	319.54	84.02
5902	Postage	1,000.00	500.00		190.92	309.08	38.18
	<b>Total Services and Other Operating Expenditures</b>	<b>29,010.00</b>	<b>45,833.00</b>	<b>.00</b>	<b>45,394.56</b>	<b>438.44</b>	<b>99.04</b>
<b>Transfers of Indirect/direct support costs</b>							
7350	Trans.Of Indir.Costs-Interfund	127,745.00	123,838.00		121,786.86	2,051.14	98.34
	<b>Total Transfers of Indirect/direct support costs</b>	<b>127,745.00</b>	<b>123,838.00</b>	<b>.00</b>	<b>121,786.86</b>	<b>2,051.14</b>	<b>98.34</b>
	<b>Total Year To Date Expenditures</b>	<b>2,533,444.00</b>	<b>2,456,027.00</b>	<b>.00</b>	<b>2,415,324.80</b>	<b>40,702.20</b>	<b>98.34</b>

## Fund 13 - Cafeteria Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	343,433.69	108,027.16	451,460.85
9120	Cash In Bank	5,437.77		5,437.77
9130	Revolving Cash Account	200.00		200.00
9200	Accounts Receivable	271,062.39	271,062.39-	
9209	Accounts Receivable Set Up		152,257.24	152,257.24
9310	Due From Other Funds	153.71	107.71-	46.00
9320	Stores	14,199.86	866.22	15,066.08
<b>Total Assets</b>		<b>634,487.42</b>	<b>10,019.48-</b>	<b>624,467.94</b>
<b>Liabilities</b>				
9500	Accounts Payable	21,752.20	21,752.20-	
9509	Accounts Payable Set Up		21,393.40	21,393.40
9511	Use Tax Payable	604.76	6.46-	598.30
9610	Due To Other Funds	109,733.99	12,098.87	121,832.86
<b>Total Liabilities</b>		<b>132,090.95</b>	<b>11,733.61</b>	<b>143,824.56</b>
<b>Calculated Fund Balance</b>		<b>502,396.47</b>	<b>21,753.09-</b>	<b>480,643.38</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	502,396.47		502,396.47
<b>Beginning Fund Balance Proof</b>		<b>.00</b>	<b>21,753.09-</b>	<b>21,753.09-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(21,753.09)</b>	

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	375,871.00	470,914.00	21,753.09-	21,753.09-

## Fund 13 - Cafeteria Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,396,000.00	2,424,545.00		2,393,571.71	30,973.29	98.72
B. Expenditures	2,533,444.00	2,456,027.00		2,415,324.80	40,702.20	98.34
C. Subtotal (Revenue LESS Expense)	137,444.00-	31,482.00-		21,753.09-	9,728.91-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	137,444.00-	31,482.00-		21,753.09-	9,728.91-	
F. Fund Balance:						
Beginning Balance (9791)	513,315.00	502,396.00		502,396.47		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	513,315.00	502,396.00		502,396.47		
G. Calculated Ending Balance	375,871.00	470,914.00		480,643.38		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	375,871.00	470,914.00		21,753.09-		
Other						

## Fund 14 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8091	Revenue Limit Transfers	806,983.00	1,096,001.00	1,093,758.45	2,242.55	99.80
<b>Total LCFF Revenue Sources</b>		<b>806,983.00</b>	<b>1,096,001.00</b>	<b>1,093,758.45</b>	<b>2,242.55</b>	<b>99.80</b>
<b>Other State Revenues</b>						
8590	All Other State Revenues	337,000.00				NO BDGT
<b>Total Other State Revenues</b>		<b>337,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>NO BDGT</b>
<b>Other Local Revenue</b>						
8660	Interest	10,900.00	6,900.00	6,206.90	693.10	89.96
8699	All Other Local Revenues		1,500.00	1,500.00		100.00
<b>Total Other Local Revenue</b>		<b>10,900.00</b>	<b>8,400.00</b>	<b>7,706.90</b>	<b>693.10</b>	<b>91.75</b>
<b>Total Year To Date Revenues</b>		<b>1,154,883.00</b>	<b>1,104,401.00</b>	<b>1,101,465.35</b>	<b>2,935.65</b>	<b>99.73</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Books and Supplies</b>							
4400	Noncapitalized Equipment		6,858.00		6,858.00		100.00
4430	Tagged improvements 500-15,000		5,800.00		5,800.00		100.00
<b>Total Books and Supplies</b>		<b>.00</b>	<b>12,658.00</b>	<b>.00</b>	<b>12,658.00</b>	<b>.00</b>	<b>100.00</b>
<b>Services and Other Operating Expenditures</b>							
5630	Repairs	50,000.00	588,495.00		229,936.78	358,558.22	39.07
5650	Non-Capitalized Improvements		43,144.00		33,644.00	9,500.00	77.98
5800	Prof/Cons Serv Opr Exp		3,724.00		3,724.00		100.00
<b>Total Services and Other Operating Expenditures</b>		<b>50,000.00</b>	<b>635,363.00</b>	<b>.00</b>	<b>267,304.78</b>	<b>368,058.22</b>	<b>42.07</b>
<b>Capital Outlay</b>							
6170	Land Improvements		8,850.00		2,482.50	6,367.50	28.05
6200	Buildings-Improve Of Buildings		23,137.00		23,137.00		100.00
6210	Architect/Engineering Fees		2,246.00		2,245.62	.38	99.98
<b>Total Capital Outlay</b>		<b>.00</b>	<b>34,233.00</b>	<b>.00</b>	<b>27,865.12</b>	<b>6,367.88</b>	<b>81.40</b>
<b>Total Year To Date Expenditures</b>		<b>50,000.00</b>	<b>682,254.00</b>	<b>.00</b>	<b>307,827.90</b>	<b>374,426.10</b>	<b>45.12</b>

**Fund 14 - Deferred Maintenance Fund****Fiscal Year 2013/14 Through June 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	800,771.88	760,507.78	1,561,279.66
9200	Accounts Receivable	791.21	791.21-	
9209	Accounts Receivable Set Up		449.16	449.16
	<b>Total Assets</b>	<b>801,563.09</b>	<b>760,165.73</b>	<b>1,561,728.82</b>
<b>Liabilities</b>				
9500	Accounts Payable	64,961.65	64,961.65-	
9509	Accounts Payable Set Up		29,247.38	29,247.38
9610	Due To Other Funds		2,242.55	2,242.55
	<b>Total Liabilities</b>	<b>64,961.65</b>	<b>33,471.72-</b>	<b>31,489.93</b>
	<b>Calculated Fund Balance</b>	<b>736,601.44</b>	<b>793,637.45</b>	<b>1,530,238.89</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	736,601.44		736,601.44
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>793,637.45</b>	<b>793,637.45</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>793,637.45</b>	

**Memo Only - Ending Fund Balance Accounts**

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	1,588,560.00	1,158,748.00	793,637.45	793,637.45

## Fund 14 - Deferred Maintenance Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,154,883.00	1,104,401.00		1,101,465.35	2,935.65	99.73
B. Expenditures	50,000.00	682,254.00		307,827.90	374,426.10	45.12
C. Subtotal (Revenue LESS Expense)	1,104,883.00	422,147.00		793,637.45	371,490.45-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	1,104,883.00	422,147.00		793,637.45	371,490.45-	
F. Fund Balance:						
Beginning Balance (9791)	483,677.00	736,601.00		736,601.44		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	483,677.00	736,601.00		736,601.44		
G. Calculated Ending Balance	1,588,560.00	1,158,748.00		1,530,238.89		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	1,588,560.00	1,158,748.00		793,637.45		
Other						

## Fund 25 - Capital Facilities Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	21,000.00	21,000.00	27,467.51	6,467.51-	130.80
8681	Mitigation/Developer Fees	750,000.00	1,800,000.00	2,135,148.44	335,148.44-	118.62
8699	All Other Local Revenues		2,000.00	2,000.00		100.00
<b>Total Other Local Revenue</b>		<b>771,000.00</b>	<b>1,823,000.00</b>	<b>2,164,615.95</b>	<b>341,615.95-</b>	<b>118.74</b>
<b>Total Year To Date Revenues</b>		<b>771,000.00</b>	<b>1,823,000.00</b>	<b>2,164,615.95</b>	<b>341,615.95-</b>	<b>118.74</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2300	Class Supervisor-Admin Salary	25,287.00	26,310.00		26,310.41	.41-	100.00
2430	Clerical-Overtime	200.00	200.00		107.07	92.93	53.54
2450	Clerical-Confidential	12,775.00	13,336.00		13,335.54	.46	100.00
<b>Total Classified Salaries</b>		<b>38,262.00</b>	<b>39,846.00</b>	<b>.00</b>	<b>39,753.02</b>	<b>92.98</b>	<b>99.77</b>
<b>Employee Benefits</b>							
3202	Pers Classified	4,240.00	4,418.00		4,418.74	.74-	100.02
3302	Oasdi Classified	2,236.00	2,332.00		2,329.40	2.60	99.89
3312	Medicare Classified	525.00	549.00		546.69	2.31	99.58
3402	Health & Welfare Classified	3,360.00	3,393.00		3,393.00		100.00
3502	Unemployment - Classified	18.00	19.00		19.01	.01-	100.05
3602	Workers Comp - Classified	635.00	664.00		659.30	4.70	99.29
3702	OPEB-Allocated - Classified	485.00	505.00		503.37	1.63	99.68
3752	OPEB-Direct Charge-Class	118.00	118.00		117.60	.40	99.66
3802	Pers Reduction Classified	595.00					NO BDGT
3902	Other Benefits Classified	263.00	277.00		273.31	3.69	98.67
3912	Pers Buy-Out Classified	894.00	930.00		930.03	.03-	100.00
<b>Total Employee Benefits</b>		<b>13,369.00</b>	<b>13,205.00</b>	<b>.00</b>	<b>13,190.45</b>	<b>14.55</b>	<b>99.89</b>
<b>Books and Supplies</b>							
4300	Materials And Supplies		30,203.00		30,195.13	7.87	99.97
4308	Technology Supplies		5,753.00		5,742.81	10.19	99.82
4320	Office Supplies	700.00	900.00		707.10	192.90	78.57
4400	Noncapitalized Equipment	25,500.00	16,301.00		12,192.63	4,108.37	74.80
4408	Technology Non-Cap Equip		38,542.00		38,442.38	99.62	99.74
<b>Total Books and Supplies</b>		<b>26,200.00</b>	<b>91,699.00</b>	<b>.00</b>	<b>87,280.05</b>	<b>4,418.95</b>	<b>95.18</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 18, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, FD = 01,10-71)



## Fund 25 - Capital Facilities Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures</b>							
5210	Travel-Mileage	250.00	250.00		301.42	51.42-	120.57
5650	Non-Capitalized Improvements	60,000.00	48,624.00		5,330.28	43,293.72	10.96
5800	Prof/Cons Serv Opr Exp	10,100.00	41,909.00		33,498.53	8,410.47	79.93
5810	Legal Services	750.00	5,155.00		5,152.50	2.50	99.95
5818	Software Licensing	15,500.00	15,500.00		15,500.00		100.00
5901	Telephone	1,500.00	1,500.00		1,371.43	128.57	91.43
<b>Total Services and Other Operating Expenditures</b>		<b>88,100.00</b>	<b>112,938.00</b>	<b>.00</b>	<b>61,154.16</b>	<b>51,783.84</b>	<b>54.15</b>
<b>Capital Outlay</b>							
6200	Buildings-Improve Of Buildings		250,000.00		45,434.53	204,565.47	18.17
<b>Total Capital Outlay</b>		<b>.00</b>	<b>250,000.00</b>	<b>.00</b>	<b>45,434.53</b>	<b>204,565.47</b>	<b>18.17</b>
<b>Total Year To Date Expenditures</b>		<b>165,931.00</b>	<b>507,688.00</b>	<b>.00</b>	<b>246,812.21</b>	<b>260,875.79</b>	<b>48.61</b>

Fund 25 - Capital Facilities Fund		Fiscal Year 2013/14 Through June 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	1,783,894.46	1,919,431.05	3,703,325.51
9200	Accounts Receivable	1,611.93	1,611.93-	
9209	Accounts Receivable Set Up		3,196.31	3,196.31
	<b>Total Assets</b>	<b>1,785,506.39</b>	<b>1,921,015.43</b>	<b>3,706,521.82</b>
<b>Liabilities</b>				
9500	Accounts Payable	8,824.75	8,824.75-	
9509	Accounts Payable Set Up		12,036.55	12,036.55
9511	Use Tax Payable		.11-	.11-
	<b>Total Liabilities</b>	<b>8,824.75</b>	<b>3,211.69</b>	<b>12,036.44</b>
	<b>Calculated Fund Balance</b>	<b>1,776,681.64</b>	<b>1,917,803.74</b>	<b>3,694,485.38</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	1,776,681.64		1,776,681.64
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>1,917,803.74</b>	<b>1,917,803.74</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>1,917,803.74</b>	

**Memo Only - Ending Fund Balance Accounts**

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	2,139,991.00	3,091,994.00	1,917,803.74	1,917,803.74

## Fund 25 - Capital Facilities Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	771,000.00	1,823,000.00		2,164,615.95	341,615.95-	118.74
B. Expenditures	165,931.00	507,688.00		246,812.21	260,875.79	48.61
C. Subtotal (Revenue LESS Expense)	605,069.00	1,315,312.00		1,917,803.74	602,491.74-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	605,069.00	1,315,312.00		1,917,803.74	602,491.74-	
F. Fund Balance:						
Beginning Balance (9791)	1,534,922.00	1,776,682.00		1,776,681.64		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,534,922.00	1,776,682.00		1,776,681.64		
G. Calculated Ending Balance	2,139,991.00	3,091,994.00		3,694,485.38		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	2,139,991.00	3,091,994.00		1,917,803.74		
Other						

**Fund 35 - Schools Facilities (Prop 1A)****Fiscal Year 2013/14 Through June 2014**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	30,000.00	30,000.00	28,074.98	1,925.02	93.58
	<b>Total Other Local Revenue</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>28,074.98</b>	<b>1,925.02</b>	<b>93.58</b>
	<b>Total Year To Date Revenues</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>28,074.98</b>	<b>1,925.02</b>	<b>93.58</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses</b>							
<b>Interfund Transfers Out</b>							
7619	Oth.Auth.Intr/Fnd Trf-Out	25,000.00	54,216.00		54,216.00		100.00
	<b>Total Interfund Transfers Out</b>	<b>25,000.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>100.00</b>
	<b>Total Year To Date Other Financing Uses</b>	<b>25,000.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>54,216.00</b>	<b>.00</b>	<b>100.00</b>

**Fund 35 - Schools Facilities (Prop 1A)****Fiscal Year 2013/14 Through June 2014**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	2,451,177.36	26,041.51-	2,425,135.85
9200	Accounts Receivable	2,398.27	2,398.27-	
9209	Accounts Receivable Set Up		2,298.76	2,298.76
	<b>Total Assets</b>	<b>2,453,575.63</b>	<b>26,141.02-</b>	<b>2,427,434.61</b>
	<b>Calculated Fund Balance</b>	<b>2,453,575.63</b>	<b>26,141.02-</b>	<b>2,427,434.61</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	2,453,575.63		2,453,575.63
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>26,141.02-</b>	<b>26,141.02-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(26,141.02)</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised		
<b>Other Designations</b>				
9790	Fund Bal-Undesig/Unapprop	2,435,159.00	2,429,360.00	26,141.02- 26,141.02-

## Fund 35 - Schools Facilities (Prop 1A)

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	30,000.00	30,000.00		28,074.98	1,925.02	93.58
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	30,000.00	30,000.00		28,074.98	1,925.02	
D. Other Financing Sources and Uses						
Sources						
LESS Uses	25,000.00	54,216.00		54,216.00		100.00
E. Net Change in Fund Balance	5,000.00	24,216.00-		26,141.02-	1,925.02	
F. Fund Balance:						
Beginning Balance (9791)	2,430,159.00	2,453,576.00		2,453,575.63		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,430,159.00	2,453,576.00		2,453,575.63		
G. Calculated Ending Balance	2,435,159.00	2,429,360.00		2,427,434.61		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	2,435,159.00	2,429,360.00		26,141.02-		
Other						

## Fund 40 - Spec Res For Capital Outlay

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	2,100.00	2,100.00	1,994.59	105.41	94.98
8699	All Other Local Revenues		30,765.00	30,763.84	1.16	100.00
	<b>Total Other Local Revenue</b>	<b>2,100.00</b>	<b>32,865.00</b>	<b>32,758.43</b>	<b>106.57</b>	<b>99.68</b>
	<b>Total Year To Date Revenues</b>	<b>2,100.00</b>	<b>32,865.00</b>	<b>32,758.43</b>	<b>106.57</b>	<b>99.68</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Capital Outlay</b>							
6170	Land Improvements	11,500.00	131,692.00		131,691.20	.80	100.00
	<b>Total Capital Outlay</b>	<b>11,500.00</b>	<b>131,692.00</b>	<b>.00</b>	<b>131,691.20</b>	<b>.80</b>	<b>100.00</b>
	<b>Total Year To Date Expenditures</b>	<b>11,500.00</b>	<b>131,692.00</b>	<b>.00</b>	<b>131,691.20</b>	<b>.80</b>	<b>100.00</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8912	Intfd Tf Betwn Gen & Spec Res	134,726.00	134,726.00		134,726.00	
	<b>Total Other Financing Sources</b>	<b>134,726.00</b>	<b>134,726.00</b>	<b>.00</b>	<b>134,726.00</b>	
	<b>Total Year To Date Other Financing Sources</b>	<b>134,726.00</b>	<b>134,726.00</b>	<b>.00</b>	<b>134,726.00</b>	

## Fund 40 - Spec Res For Capital Outlay

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	277,869.64	102,544.21-	175,325.43
9200	Accounts Receivable	834.08	834.08-	
9209	Accounts Receivable Set Up		147.52	147.52
	<b>Total Assets</b>	<b>278,703.72</b>	<b>103,230.77-</b>	<b>175,472.95</b>
<b>Liabilities</b>				
9500	Accounts Payable	4,298.00	4,298.00-	
	<b>Calculated Fund Balance</b>	<b>274,405.72</b>	<b>98,932.77-</b>	<b>175,472.95</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	274,405.72		274,405.72
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>98,932.77-</b>	<b>98,932.77-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(98,932.77)</b>	

## Memo Only - Ending Fund Balance Accounts

	Adopted	Revised		
<b>Other Designations</b>				
9790	Fund Bal-Undesig/Unapprop	310,121.00	310,304.00	98,932.77- 98,932.77-



## Fund 40 - Spec Res For Capital Outlay

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,100.00	32,865.00		32,758.43	106.57	99.68
B. Expenditures	11,500.00	131,692.00		131,691.20	.80	100.00
C. Subtotal (Revenue LESS Expense)	9,400.00-	98,827.00-		98,932.77-	105.77	
D. Other Financing Sources and Uses						
Sources	134,726.00	134,726.00			134,726.00	
LESS Uses						
E. Net Change in Fund Balance	125,326.00	35,899.00		98,932.77-	134,831.77	
F. Fund Balance:						
Beginning Balance (9791)	184,795.00	274,405.00		274,405.72		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	184,795.00	274,405.00		274,405.72		
G. Calculated Ending Balance	310,121.00	310,304.00		175,472.95		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	310,121.00	310,304.00		98,932.77-		
Other						

## Fund 49 - Mello Roos Capital Projects

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8622	Other Non-Ad Valorem Taxes	70,000.00	35,000.00	49,500.00	14,500.00-	141.43
8660	Interest	118,200.00	94,200.00	94,608.39	408.39-	100.43
8699	All Other Local Revenues			38,756.17	38,756.17-	NO BDGT
<b>Total Other Local Revenue</b>		<b>188,200.00</b>	<b>129,200.00</b>	<b>182,864.56</b>	<b>53,664.56-</b>	<b>141.54</b>
<b>Total Year To Date Revenues</b>		<b>188,200.00</b>	<b>129,200.00</b>	<b>182,864.56</b>	<b>53,664.56-</b>	<b>141.54</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Classified Salaries</b>							
2300	Class Supervisor-Admin Salary	25,287.00	26,310.00		26,310.41	.41-	100.00
2430	Clerical-Overtime	200.00	200.00		107.07	92.93	53.54
2450	Clerical-Confidential	7,665.00	8,001.00		8,001.25	.25-	100.00
<b>Total Classified Salaries</b>		<b>33,152.00</b>	<b>34,511.00</b>	<b>.00</b>	<b>34,418.73</b>	<b>92.27</b>	<b>99.73</b>
<b>Employee Benefits</b>							
3202	Pers Classified	3,656.00	3,810.00		3,810.47	.47-	100.01
3302	Oasdi Classified	1,935.00	2,016.00		2,014.13	1.87	99.91
3312	Medicare Classified	455.00	475.00		473.01	1.99	99.58
3402	Health & Welfare Classified	2,682.00	2,708.00		2,708.30	.30-	100.01
3502	Unemployment - Classified	16.00	17.00		16.44	.56	96.71
3602	Workers Comp - Classified	548.00	573.00		568.37	4.63	99.19
3702	OPEB-Allocated - Classified	417.00	434.00		435.59	1.59-	100.37
3752	OPEB-Direct Charge-Class	70.00	70.00		70.44	.44-	100.63
3802	Pers Reduction Classified	513.00					NO BDGT
3902	Other Benefits Classified	259.00	273.00		269.13	3.87	98.58
3912	Pers Buy-Out Classified	537.00	558.00		558.09	.09-	100.02
<b>Total Employee Benefits</b>		<b>11,088.00</b>	<b>10,934.00</b>	<b>.00</b>	<b>10,923.97</b>	<b>10.03</b>	<b>99.91</b>
<b>Books and Supplies</b>							
4300	Materials And Supplies	1,200.00	51,042.00		50,418.43	623.57	98.78
4308	Technology Supplies	1,000.00	5,683.00		5,680.55	2.45	99.96
4400	Noncapitalized Equipment		15,137.00		15,073.50	63.50	99.58
4408	Technology Non-Cap Equip		34,117.00		34,013.30	103.70	99.70
<b>Total Books and Supplies</b>		<b>2,200.00</b>	<b>105,979.00</b>	<b>.00</b>	<b>105,185.78</b>	<b>793.22</b>	<b>99.25</b>
<b>Services and Other Operating Expenditures</b>							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 18, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, FD = 01,10-71)

## Fund 49 - Mello Roos Capital Projects

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Services and Other Operating Expenditures (continued)</b>							
5650	Non-Capitalized Improvements	60,000.00	34,921.00		13,757.45	21,163.55	39.40
5800	Prof/Cons Serv Opr Exp	286,600.00	329,644.00		298,222.00	31,422.00	90.47
5810	Legal Services	50,000.00	194,541.00		198,386.46	3,845.46-	101.98
	<b>Total Services and Other Operating Expenditures</b>	<b>396,600.00</b>	<b>559,106.00</b>	<b>.00</b>	<b>510,365.91</b>	<b>48,740.09</b>	<b>91.28</b>
<b>Debt Service</b>							
7438	Debt Service - Interest	814,233.00	814,233.00		814,232.52	.48	100.00
7439	Debt Service - Principal	530,000.00	5,500,000.00		5,500,000.00		100.00
	<b>Total Debt Service</b>	<b>1,344,233.00</b>	<b>6,314,233.00</b>	<b>.00</b>	<b>6,314,232.52</b>	<b>.48</b>	<b>100.00</b>
	<b>Total Year To Date Expenditures</b>	<b>1,787,273.00</b>	<b>7,024,763.00</b>	<b>.00</b>	<b>6,975,126.91</b>	<b>49,636.09</b>	<b>99.29</b>

Object	Description	Adopted Budget	Revised Budget		Actual	Balance	% Used
<b>Other Financing Sources</b>							
<b>Other Financing Sources</b>							
8919	Other Auth Interfund Tf In	1,785,000.00	1,693,940.00		1,693,940.00		100.00
	<b>Total Other Financing Sources</b>	<b>1,785,000.00</b>	<b>1,693,940.00</b>		<b>1,693,940.00</b>	<b>.00</b>	<b>100.00</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>1,785,000.00</b>	<b>1,693,940.00</b>		<b>1,693,940.00</b>	<b>.00</b>	<b>100.00</b>

## Fund 49 - Mello Roos Capital Projects

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	9,266,881.12	5,147,980.16-	4,118,900.96
9200	Accounts Receivable	897,949.69	9,117.46-	888,832.23
9209	Accounts Receivable Set Up		3,901.37	3,901.37
9215	Allowance for Doubtful Accts	521,168.54-		521,168.54-
9340	Other Current Assets	12,007,830.75		12,007,830.75
	<b>Total Assets</b>	<b>21,651,493.02</b>	<b>5,153,196.25-</b>	<b>16,498,296.77</b>
<b>Liabilities</b>				
9500	Accounts Payable	72,636.25	72,636.25-	
9509	Accounts Payable Set Up		17,780.45	17,780.45
9511	Use Tax Payable	18.10	18.10-	
	<b>Total Liabilities</b>	<b>72,654.35</b>	<b>54,873.90-</b>	<b>17,780.45</b>
	<b>Calculated Fund Balance</b>	<b>21,578,838.67</b>	<b>5,098,322.35-</b>	<b>16,480,516.32</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	21,578,838.67		21,578,838.67
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>5,098,322.35-</b>	<b>5,098,322.35-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(5,098,322.35)</b>	

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	21,737,734.00	16,377,216.00	5,098,322.35-	5,098,322.35-

## Fund 49 - Mello Roos Capital Projects

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	188,200.00	129,200.00		182,864.56	53,664.56-	141.54
B. Expenditures	1,787,273.00	7,024,763.00		6,975,126.91	49,636.09	99.29
C. Subtotal (Revenue LESS Expense)	1,599,073.00-	6,895,563.00-		6,792,262.35-	103,300.65-	
D. Other Financing Sources and Uses						
Sources	1,785,000.00	1,693,940.00		1,693,940.00		100.00
LESS Uses						
E. Net Change in Fund Balance	185,927.00	5,201,623.00-		5,098,322.35-	103,300.65-	
F. Fund Balance:						
Beginning Balance (9791)	21,551,807.00	21,578,839.00		21,578,838.67		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	21,551,807.00	21,578,839.00		21,578,838.67		
G. Calculated Ending Balance	21,737,734.00	16,377,216.00		16,480,516.32		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	21,737,734.00	16,377,216.00		5,098,322.35-		
Other						

## Fund 52 - Mello Roos Debt Service

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8611	V-I Levies-Secured Roll	8,315,000.00	8,045,000.00	7,960,298.85	84,701.15	98.95
8660	Interest	57,000.00	55,000.00	46,271.82	8,728.18	84.13
<b>Total Other Local Revenue</b>		<b>8,372,000.00</b>	<b>8,100,000.00</b>	<b>8,006,570.67</b>	<b>93,429.33</b>	<b>98.85</b>
<b>Total Year To Date Revenues</b>		<b>8,372,000.00</b>	<b>8,100,000.00</b>	<b>8,006,570.67</b>	<b>93,429.33</b>	<b>98.85</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Debt Service</b>							
7434	Bond Int/Oth.Srv Chrg	18,000.00	18,000.00		15,695.97	2,304.03	87.20
7438	Debt Service - Interest	2,017,970.00	2,017,970.00		2,017,970.12	.12-	100.00
7439	Debt Service - Principal	4,388,287.00	4,388,287.00		4,388,287.40	.40-	100.00
<b>Total Debt Service</b>		<b>6,424,257.00</b>	<b>6,424,257.00</b>	<b>.00</b>	<b>6,421,953.49</b>	<b>2,303.51</b>	<b>99.96</b>
<b>Total Year To Date Expenditures</b>		<b>6,424,257.00</b>	<b>6,424,257.00</b>	<b>.00</b>	<b>6,421,953.49</b>	<b>2,303.51</b>	<b>99.96</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses</b>							
<b>Interfund Transfers Out</b>							
7619	Oth.Auth.Intr/Fnd Trf-Out	1,785,000.00	1,693,940.00		1,693,940.00		100.00
<b>Total Interfund Transfers Out</b>		<b>1,785,000.00</b>	<b>1,693,940.00</b>	<b>.00</b>	<b>1,693,940.00</b>	<b>.00</b>	<b>100.00</b>
<b>Total Year To Date Other Financing Uses</b>		<b>1,785,000.00</b>	<b>1,693,940.00</b>	<b>.00</b>	<b>1,693,940.00</b>	<b>.00</b>	<b>100.00</b>

## Fund 52 - Mello Roos Debt Service

Fiscal Year 2013/14 Through June 2014

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	7,328,690.51	105,760.86-	7,222,929.65
9200	Accounts Receivable	7,081.95	7,081.95-	
9209	Accounts Receivable Set Up		6,739.99	6,739.99
	<b>Total Assets</b>	<b>7,335,772.46</b>	<b>106,102.82-</b>	<b>7,229,669.64</b>
<b>Liabilities</b>				
9500	Accounts Payable	2,257.50	2,257.50-	
9509	Accounts Payable Set Up		5,477.50	5,477.50
	<b>Total Liabilities</b>	<b>2,257.50</b>	<b>3,220.00</b>	<b>5,477.50</b>
	<b>Calculated Fund Balance</b>	<b>7,333,514.96</b>	<b>109,322.82-</b>	<b>7,224,192.14</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	7,333,514.96		7,333,514.96
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>109,322.82-</b>	<b>109,322.82-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(109,322.82)</b>	

## Memo Only - Ending Fund Balance Accounts

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	7,561,533.00	7,315,318.00	109,322.82-	109,322.82-

## Fund 52 - Mello Roos Debt Service

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	8,372,000.00	8,100,000.00		8,006,570.67	93,429.33	98.85
B. Expenditures	6,424,257.00	6,424,257.00		6,421,953.49	2,303.51	99.96
C. Subtotal (Revenue LESS Expense)	1,947,743.00	1,675,743.00		1,584,617.18	91,125.82	
D. Other Financing Sources and Uses						
Sources						
LESS Uses	1,785,000.00	1,693,940.00		1,693,940.00		100.00
E. Net Change in Fund Balance	162,743.00	18,197.00-		109,322.82-	91,125.82	
F. Fund Balance:						
Beginning Balance (9791)	7,398,790.00	7,333,515.00		7,333,514.96		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	7,398,790.00	7,333,515.00		7,333,514.96		
G. Calculated Ending Balance	7,561,533.00	7,315,318.00		7,224,192.14		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	7,561,533.00	7,315,318.00		109,322.82-		
Other						



## Fund 71 - Retiree Benefit Fund

Fiscal Year 2013/14 Through June 2014

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	85,000.00	85,000.00	74,411.43	10,588.57	87.54
8674	In-District Premiums/Contr	722,149.00	781,360.00	781,360.00		100.00
8699	All Other Local Revenues	553,735.00	553,735.00	589,938.37	36,203.37-	106.54
<b>Total Other Local Revenue</b>		<b>1,360,884.00</b>	<b>1,420,095.00</b>	<b>1,445,709.80</b>	<b>25,614.80-</b>	<b>101.80</b>
<b>Total Year To Date Revenues</b>		<b>1,360,884.00</b>	<b>1,420,095.00</b>	<b>1,445,709.80</b>	<b>25,614.80-</b>	<b>101.80</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5800	Prof/Cons Serv Opr Exp	1,148,567.00	1,148,567.00		1,183,355.32	34,788.32-	103.03
<b>Total Services and Other Operating Expenditures</b>		<b>1,148,567.00</b>	<b>1,148,567.00</b>	<b>.00</b>	<b>1,183,355.32</b>	<b>34,788.32-</b>	<b>103.03</b>
<b>Total Year To Date Expenditures</b>		<b>1,148,567.00</b>	<b>1,148,567.00</b>	<b>.00</b>	<b>1,183,355.32</b>	<b>34,788.32-</b>	<b>103.03</b>

Fund 71 - Retiree Benefit Fund		Fiscal Year 2013/14 Through June 2014		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash In County Treasury	6,326,228.89	209,347.32	6,535,576.21
9200	Accounts Receivable	6,188.93	6,188.93-	
9209	Accounts Receivable Set Up		63,963.04	63,963.04
	<b>Total Assets</b>	<b>6,332,417.82</b>	<b>267,121.43</b>	<b>6,599,539.25</b>
<b>Liabilities</b>				
9509	Accounts Payable Set Up		499.00	499.00
9650	Deferred Revenue	20,321.69	4,267.95	24,589.64
	<b>Total Liabilities</b>	<b>20,321.69</b>	<b>4,766.95</b>	<b>25,088.64</b>
	<b>Calculated Fund Balance</b>	<b>6,312,096.13</b>	<b>262,354.48</b>	<b>6,574,450.61</b>
<b>Beginning Fund Balance</b>				
9791	Fund Bal-Beginning Balance	6,312,096.13		6,312,096.13
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>262,354.48</b>	<b>262,354.48</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>262,354.48</b>	

**Memo Only - Ending Fund Balance Accounts**

		Adopted	Revised		
<b>Other Designations</b>					
9790	Fund Bal-Undesig/Unapprop	6,506,621.00	6,583,624.00	262,354.48	262,354.48

## Fund 71 - Retiree Benefit Fund

Fiscal Year 2013/14 Through June 2014

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,360,884.00	1,420,095.00		1,445,709.80	25,614.80-	101.80
B. Expenditures	1,148,567.00	1,148,567.00		1,183,355.32	34,788.32-	103.03
C. Subtotal (Revenue LESS Expense)	212,317.00	271,528.00		262,354.48	9,173.52	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	212,317.00	271,528.00		262,354.48	9,173.52	
F. Fund Balance:						
Beginning Balance (9791)	6,294,304.00	6,312,096.00		6,312,096.13		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	6,294,304.00	6,312,096.00		6,312,096.13		
G. Calculated Ending Balance	6,506,621.00	6,583,624.00		6,574,450.61		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	6,506,621.00	6,583,624.00		262,354.48		
Other						