



ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

**2013-14
2ND INTERIM**

Board Approval: March 13, 2014

Stephen A. Fiss
Superintendent

Linda Latasa
Assistant Superintendent, Business Services

STATEMENT ON THE BUDGET

The 2013-14 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2013-14 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

TABLE OF CONTENTS

TABLE OF CONTENTS

| | Pages |
|--|-------|
| District Organization..... | i |
| Understanding School Budgets | ii |
| Summary - Unrestricted and Restricted Multi-Year Budget..... | 1 |
| FTE Summary..... | 2 |
| Budget Assumptions | 4 |
| Summary - Unrestricted Summary Multi-Year Budget..... | 5 |
| Restricted Program Comments | 6 |
| Summary | |
| Restricted Multi-Year Budget..... | 7 |
| Restricted Program Summary Budget..... | 8 |
| Routine Repair Multi-year | 9 |
| Categorical Programs Multi-year..... | 10 |
| Special Education Multi-year..... | 11 |
| Fund Accounting..... | 12 |
| Special Purpose Funds | 13 |
| Special Revenue Funds | |
| Cafeteria Fund Multi-year | 14 |
| Deferred Maintenance Multi-year | 15 |
| Capital Project Funds | |
| Building Fund | 16 |
| Capital Facilities Fund Multi-year | 17 |
| County School Facilities Fund Multi-year | 18 |
| Special Reserve Fund Multi-year | 19 |
| Self-Insurance Fund | 20 |
| Health & Welfare Benefits | 21 |
| Workers' Compensation | 22 |

APPENDICES

Glossary of Terms

Acronyms and Abbreviations

REFERENCE MATERIAL

State Reports

Technical Review Checklist

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2013-14

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating seventeen elementary, six middle schools, and four small schools.

Board of Trustees

| <u>Name</u> | <u>Office</u> | <u>Term Expires</u> |
|-----------------|----------------|---------------------|
| Andres Quintero | President | November 2014 |
| Andrea Shelton | Vice President | November 2014 |
| Karen Martinez | Clerk | November 2016 |
| Frank Chavez | Member | November 2014 |
| Dolores Marquez | Member | November 2016 |

Business Services

Stephen A. Fiss
Superintendent

Linda Latasa
Assistant Superintendent, Business Services

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2013 and ends June 30, 2014.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 13.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

In addition, refer to the Executive Summary in section *iii* for a discussion of District operations.

GENERAL OPERATING FUND

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 18,453,048 | 16,148,277 | 13,607,096 | 10,486,875 | 13,090,526 |
| REVENUES | | | | | |
| Revenue Limit Resources | 61,808,500 | 60,838,474 | 81,504,135 | 89,650,172 | 89,308,387 |
| Other Federal Revenue | 10,229,608 | 7,751,641 | 7,967,378 | 7,131,017 | 7,131,017 |
| Lottery Revenues - Unrestricted | 1,551,241 | 1,517,136 | 1,501,365 | 1,489,255 | 1,428,544 |
| Other State Revenue | 18,671,402 | 19,082,189 | 8,349,920 | 4,370,165 | 4,371,840 |
| Class Size Reduction | 6,120,648 | 5,718,069 | 0 | 0 | 0 |
| Other Local Revenue | 6,704,988 | 6,545,494 | 5,049,715 | 5,002,559 | 1,417,699 |
| Other Revenue - Transfer in from Charter | 0 | 0 | 689,770 | 689,770 | 689,770 |
| TOTAL REVENUES | 105,086,387 | 101,453,003 | 105,062,283 | 108,332,938 | 104,347,256 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 54,307,748 | 52,541,844 | 53,123,099 | 52,501,169 | 51,449,307 |
| Classified Salaries | 14,494,980 | 13,456,848 | 13,843,939 | 13,955,423 | 14,001,728 |
| Employee Benefits | 20,728,782 | 20,724,490 | 21,007,841 | 20,975,542 | 20,683,349 |
| Materials and Supplies | 4,455,108 | 4,113,927 | 5,917,137 | 7,085,499 | 5,095,214 |
| Services, Other Operating | 12,830,645 | 11,923,581 | 14,379,735 | 11,367,332 | 11,548,124 |
| Capital Outlay | 330,984 | 909,258 | 115,647 | 108,724 | 108,724 |
| Other Outgo | 44,969 | 37,136 | 30,060 | 30,721 | 31,397 |
| Debt Service Payment | 513,668 | 577,495 | 185,000 | 119,000 | 119,000 |
| Direct Support/Indirect Cost | (315,727) | (290,396) | (419,954) | (414,124) | (414,124) |
| TOTAL EXPENDITURES | 107,391,158 | 103,994,183 | 108,182,504 | 105,729,286 | 102,622,720 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers To CNS | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/USES | 0 | 0 | 0 | 0 | 0 |
| INCREASE/(DECREASE) | (2,304,771) | (2,541,181) | (3,120,221) | 2,603,652 | 1,724,537 |
| NET BALANCE | 16,148,277 | 13,607,096 | 10,486,875 | 13,090,526 | 14,815,063 |
| COMPONENTS OF ENDING BALANCE | | | | | |
| Non-Spendable | | | | | |
| Revolving Cash | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Restricted | | | | | |
| Routine Repair | 543,848 | 461,238 | 153,038 | 0 | 0 |
| Other Restricted | 1,751,259 | 2,332,392 | 1,604,110 | 894,111 | 894,111 |
| Committed | | | | | |
| Economic Uncertainties | 3,221,735 | 3,119,825 | 3,245,475 | 3,171,879 | 3,078,682 |
| Local Control Accountability Plan | 0 | 0 | 0 | 5,768,437 | 10,074,285 |
| TOTAL DESIGNATIONS | 5,536,842 | 5,933,455 | 5,022,623 | 9,854,427 | 14,067,078 |
| UNASSIGNED/UNAPPROPRIATED AMOUNT | 10,611,436 | 7,673,643 | 5,464,250 | 3,236,099 | 747,984 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY**

2013-14 2nd Interim

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TRANSP | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|----------------------------------|-------------------|--------|-----------------|--------|----------------|---------|----------------------------|-------------|-------|-------------|--------------|
| Certificated | | | | | | | | | | | |
| 1100 Teachers | - | 31.051 | 82.450 | - | 113.501 | 500.750 | 614.251 | - | - | - | 614.251 |
| 1200 Cert Pupil Support | - | 0.000 | 10.300 | - | 10.300 | 9.200 | 19.500 | - | - | - | 19.500 |
| 1300 Cert Supervisors | - | 4.000 | 1.750 | - | 5.750 | 36.250 | 42.000 | - | - | - | 42.000 |
| 1900 Other Certificated | - | 0.000 | 1.000 | - | 1.000 | - | 1.000 | - | - | - | 1.000 |
| Total Certificated | 0.000 | 35.051 | 95.500 | 0.000 | 130.551 | 546.200 | 676.751 | 0.000 | 0.000 | 0.000 | 676.751 |
| Classified | | | | | | | | | | | |
| 2100 Instr Aides | - | 0.563 | 54.725 | - | 55.288 | 0.000 | 55.288 | - | - | - | 55.288 |
| 2200 Classified Support | 13.900 | 1.750 | - | - | 15.650 | 96.600 | 112.250 | 44.469 | - | - | 156.719 |
| 2300 Class Supervisors and Admin | 1.300 | 1.250 | 0.250 | - | 2.800 | 11.900 | 14.700 | 8.330 | - | - | 23.030 |
| 2400 Clerical and Office | 1.500 | 3.250 | 4.500 | - | 9.250 | 71.810 | 81.060 | 3.000 | - | 0.750 | 84.810 |
| 2900 Other Classified | - | 0.500 | - | - | 0.500 | 17.380 | 17.880 | - | - | - | 17.880 |
| Total Classified | 16.700 | 7.313 | 59.475 | 0.000 | 83.488 | 197.690 | 281.178 | 55.799 | 0.000 | 0.750 | 337.727 |
| TOTAL FTE | 16.700 | 42.364 | 154.975 | 0.000 | 214.039 | 743.890 | 957.929 | 55.799 | 0.000 | 0.750 | 1014.478 |

2013-14 1st Interim

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TRANSP | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|----------------------------------|-------------------|--------|-----------------|--------|----------------|---------|----------------------------|-------------|-------|-------------|--------------|
| Certificated | | | | | | | | | | | |
| 1100 Teachers | - | 31.051 | 82.050 | - | 113.101 | 503.750 | 616.851 | - | - | - | 616.851 |
| 1200 Cert Pupil Support | - | 0.000 | 10.300 | - | 10.300 | 9.200 | 19.500 | - | - | - | 19.500 |
| 1300 Cert Supervisors | - | 4.000 | 1.750 | - | 5.750 | 36.250 | 42.000 | - | - | - | 42.000 |
| 1900 Other Certificated | - | 0.000 | 1.000 | - | 1.000 | - | 1.000 | - | - | - | 1.000 |
| Total Certificated | 0.000 | 35.051 | 95.100 | 0.000 | 130.151 | 549.200 | 679.351 | 0.000 | 0.000 | 0.000 | 679.351 |
| Classified | | | | | | | | | | | |
| 2100 Instr Aides | - | 0.563 | 53.725 | - | 54.288 | - | 54.288 | - | - | - | 54.288 |
| 2200 Classified Support | 13.900 | 1.750 | - | - | 15.650 | 96.100 | 111.750 | 44.155 | - | - | 155.905 |
| 2300 Class Supervisors and Admin | 1.300 | 1.250 | 0.250 | - | 2.800 | 11.900 | 14.700 | 8.300 | - | - | 23.000 |
| 2400 Clerical and Office | 1.500 | 3.250 | 4.500 | - | 9.250 | 71.840 | 81.090 | 3.000 | - | 0.750 | 84.840 |
| 2900 Other Classified | - | 0.500 | - | - | 0.500 | 17.250 | 17.750 | - | - | - | 17.750 |
| Total Classified | 16.700 | 7.313 | 58.475 | 0.000 | 82.488 | 197.090 | 279.578 | 55.455 | 0.000 | 0.750 | 335.783 |
| TOTAL FTE | 16.700 | 42.364 | 153.575 | 0.000 | 212.639 | 746.290 | 958.929 | 55.455 | 0.000 | 0.750 | 1015.134 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY**

2014-15 Budget

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TRANSP | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|----------------------------------|-------------------|--------|-----------------|--------|----------------|---------|----------------------------|-------------|-------|-------------|--------------|
| Certificated | | | | | | | | | | | |
| 1100 Teachers | - | 15.651 | 83.450 | - | 99.101 | 492.750 | 591.851 | - | - | - | 591.851 |
| 1200 Cert Pupil Support | - | - | 10.300 | - | 10.300 | 9.200 | 19.500 | - | - | - | 19.500 |
| 1300 Cert Supervisors | - | 4.000 | 1.750 | - | 5.750 | 36.250 | 42.000 | - | - | - | 42.000 |
| 1900 Other Certificated | - | - | 1.000 | - | 1.000 | 0.000 | 1.000 | - | - | - | 1.000 |
| Total Certificated | 0.000 | 19.651 | 96.500 | 0.000 | 116.151 | 538.200 | 654.351 | 0.000 | 0.000 | 0.000 | 654.351 |
| Classified | | | | | | | | | | | |
| 2100 Instr Aides | - | 0.563 | 54.725 | - | 55.288 | - | 55.288 | - | - | - | 55.288 |
| 2200 Classified Support | 13.900 | 1.750 | - | - | 15.650 | 96.600 | 112.250 | 44.469 | - | - | 156.719 |
| 2300 Class Supervisors and Admin | 1.300 | 1.250 | 0.250 | - | 2.800 | 11.900 | 14.700 | 8.330 | - | - | 23.030 |
| 2400 Clerical and Office | 1.500 | 3.250 | 4.500 | - | 9.250 | 71.810 | 81.060 | 3.000 | - | 0.750 | 84.810 |
| 2900 Other Classified | - | 0.500 | - | - | 0.500 | 17.380 | 17.880 | - | - | - | 17.880 |
| Total Classified | 16.700 | 7.313 | 59.475 | 0.000 | 83.488 | 197.690 | 281.178 | 55.799 | 0.000 | 0.750 | 337.727 |
| TOTAL FTE | 16.700 | 26.964 | 155.975 | 0.000 | 199.639 | 735.890 | 935.529 | 55.799 | 0.000 | 0.750 | 992.078 |

2015-16 Budget

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TRANSP | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|----------------------------------|-------------------|--------|-----------------|--------|----------------|---------|----------------------------|-------------|-------|-------------|--------------|
| Certificated | | | | | | | | | | | |
| 1100 Teachers | - | 14.651 | 83.450 | - | 98.101 | 469.750 | 567.851 | - | - | - | 567.851 |
| 1200 Cert Pupil Support | - | - | 10.300 | - | 10.300 | 9.200 | 19.500 | - | - | - | 19.500 |
| 1300 Cert Supervisors | - | 3.000 | 1.750 | - | 4.750 | 36.250 | 41.000 | - | - | - | 41.000 |
| 1900 Other Certificated | - | - | 1.000 | - | 1.000 | 0.000 | 1.000 | - | - | - | 1.000 |
| Total Certificated | 0.000 | 17.651 | 96.500 | 0.000 | 114.151 | 515.200 | 629.351 | 0.000 | 0.000 | 0.000 | 629.351 |
| Classified | | | | | | | | | | | |
| 2100 Instr Aides | - | 0.563 | 54.725 | - | 55.288 | - | 55.288 | - | - | - | 55.288 |
| 2200 Classified Support | 13.900 | 1.750 | - | - | 15.650 | 96.600 | 112.250 | 44.469 | - | - | 156.719 |
| 2300 Class Supervisors and Admin | 1.300 | 1.250 | 0.250 | - | 2.800 | 11.900 | 14.700 | 8.330 | - | - | 23.030 |
| 2400 Clerical and Office | 1.500 | 3.250 | 4.500 | - | 9.250 | 71.810 | 81.060 | 3.000 | - | 0.750 | 84.810 |
| 2900 Other Classified | - | 0.500 | - | - | 0.500 | 17.380 | 17.880 | - | - | - | 17.880 |
| Total Classified | 16.700 | 7.313 | 59.475 | 0.000 | 83.488 | 197.690 | 281.178 | 55.799 | 0.000 | 0.750 | 337.727 |
| TOTAL FTE | 16.700 | 24.964 | 155.975 | 0.000 | 197.639 | 712.890 | 910.529 | 55.799 | 0.000 | 0.750 | 967.078 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND
BUDGET ASSUMPTIONS
2013-14 2nd INTERIM BUDGET**

| | 2013-14 2nd Interim | 2014-15 Projected | 2015-16 Projected |
|---|------------------------|----------------------|----------------------|
| FACTOR | 2013-14 | 2014-15 | 2015-16 |
| LCFF COLA | 1.565% | 0.86% | 2.20% |
| Average Base Grant | \$ 7,088 | \$ 7,995 | \$ 8,255 |
| Funded Average Daily Attendance (Including Aptitud) | 11,612.56 | 11,320.35 | 10,935.65 |
| Lottery Income Non - Prop 20 (unrestricted) | \$124/ADA | \$126/ADA | \$126/ADA |
| Prop-20 (Restricted) | \$30/ADA | \$30/ADA | \$30/ADA |
| Special Education State COLA (Deficit) | 0.00% | 0.00% | 0.00% |
| State Categorical Programs COLA (Deficit) | 0.00% | 0.00% | 0.00% |
| Interest Rate for 10-year Treasuries | 2.90% | 3.20% | 3.40% |
| California Consumer Price Index (CPI) | 2.00% | 2.20% | 2.40% |
| Indirect Cost Rate | 6.42% | 5.22% | 5.22% |
| Parcel Tax parcels | 21,074 | 21,074 | N/A |
| Parcel Tax rate | \$ 171.60 | \$ 171.60 | N/A |

| 2013-14 LCFF Entitlement Factors | | | |
|----------------------------------|----------|----------|----------|
| Entitlement Factors per ADA | K-3 | 4-6 | 7-8 |
| 2013-14 Initial Grants | \$ 6,845 | \$ 6,947 | \$ 7,154 |
| COLA at 1.565% | \$ 107 | \$ 109 | \$ 112 |
| 2013-14 Base Grants | \$ 6,952 | \$ 7,056 | \$ 7,266 |
| Adjustment Percentage | 10.4% | | |
| Adjustment Amount | \$ 723 | | |
| Adjusted Grant Amount | \$ 7,675 | \$ 7,056 | \$ 7,266 |

| | |
|---|--------|
| Alum Rock Funded Student Percentage (2012-13 CALPADS) | 81% |
| Supplemental Grants (% Adj. Base) | 20% |
| Concentration Grants | 50% |
| Concentration Grant Threshold | 55% |
| 2013-14 LCFF Funded Percentage | 11.78% |

GENERAL FUND UNRESTRICTED PROGRAMS

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 15,926,226 | 13,853,171 | 10,813,467 | 8,729,725 | 12,196,415 |
| REVENUES | | | | | |
| Local Control Funding Formula (LCFF)/RL | 59,857,899 | 58,976,037 | 78,859,866 | 86,788,994 | 86,474,523 |
| Lottery Revenues | 1,551,241 | 1,517,136 | 1,501,365 | 1,489,255 | 1,428,544 |
| Class Size Reduction | 6,120,648 | 5,718,069 | 0 | 0 | 0 |
| Other State Revenue | 7,940,756 | 8,412,772 | 439,934 | 427,049 | 413,410 |
| Federal Revenue | 219,075 | 0 | 120,000 | 120,000 | 120,000 |
| Parcel Tax Revenue | 3,410,259 | 3,503,553 | 3,580,135 | 3,580,135 | 0 |
| Other Local Revenue | 1,235,405 | 1,699,010 | 1,496,245 | 1,496,245 | 1,496,245 |
| Other Revenue - Transfer in from Charter | 0 | 0 | 689,770 | 689,770 | 689,770 |
| TOTAL REVENUES | 80,335,285 | 79,826,578 | 86,687,315 | 94,591,448 | 90,622,491 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 41,026,190 | 40,684,661 | 42,332,071 | 42,540,898 | 41,832,765 |
| Classified Salaries | 8,187,712 | 7,970,984 | 10,002,637 | 10,094,599 | 10,141,600 |
| Employee Benefits | 14,594,005 | 15,279,541 | 16,368,322 | 16,503,950 | 16,270,043 |
| Books and Supplies | 1,964,361 | 1,996,785 | 2,390,775 | 4,139,775 | 2,339,775 |
| Services, Other Operating | 5,910,365 | 5,745,455 | 6,760,859 | 6,851,639 | 6,929,393 |
| Capital Outlay | 309,018 | 493,664 | 108,724 | 108,724 | 108,724 |
| Other Outgo | 44,969 | 37,136 | 30,060 | 30,721 | 31,397 |
| Direct Support/Indirect Cost | (1,806,396) | (1,700,187) | (1,903,509) | (1,751,922) | (1,725,360) |
| Other Debt Service Payments | 513,668 | 577,495 | 185,000 | 119,000 | 119,000 |
| TOTAL EXPENDITURES | 70,743,893 | 71,085,533 | 76,274,939 | 78,637,384 | 76,047,337 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Categorical Programs Contribution | 0 | 0 | 0 | 0 | 0 |
| Routine Repair & Maintenance Contribution | (2,114,961) | (2,071,576) | (2,360,326) | (2,376,314) | (2,550,743) |
| Transportation Contribution | (1,423,745) | (1,076,402) | 0 | 0 | 0 |
| Special Education Contribution | (8,125,741) | (8,632,771) | (10,135,791) | (10,111,060) | (10,299,874) |
| TOTAL OTHER FINANCING SOURCES/USES | (11,664,447) | (11,780,749) | (12,496,117) | (12,487,374) | (12,850,617) |
| INCREASE/(DECREASE) | (2,073,055) | (3,039,704) | (2,083,741) | 3,466,689 | 1,724,537 |
| NET BALANCE | 13,853,171 | 10,813,467 | 8,729,725 | 12,196,415 | 13,920,951 |
| COMPONENTS OF ENDING BALANCE | | | | | |
| Non-Spendable | | | | | |
| Revolving Cash | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Committed | | | | | |
| Economic Uncertainties | 3,221,735 | 3,119,825 | 3,245,475 | 3,171,879 | 3,078,682 |
| Local Control Accountability Plan | 0 | 0 | 0 | 5,768,437 | 10,074,285 |
| TOTAL DESIGNATIONS | 3,241,735 | 3,139,825 | 3,265,475 | 8,960,316 | 13,172,967 |
| UNASSIGNED/UNAPPROPRIATED AMOUNT | 10,611,436 | 7,673,643 | 5,464,250 | 3,236,099 | 747,984 |

**GENERAL FUND
RESTRICTED PROGRAMS**

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS

2013-14 2nd INTERIM BUDGET

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE**

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-------------------|-------------------|--------------------|-------------------|-------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 2,526,822 | 2,295,106 | 2,793,630 | 1,757,147 | 894,111 |
| REVENUES | | | | | |
| Revenue Limit Resources | 1,950,601 | 1,862,437 | 2,644,269 | 2,861,178 | 2,833,864 |
| Federal Revenues | 10,010,533 | 7,751,641 | 7,847,378 | 7,011,017 | 7,011,017 |
| Other State Revenue | 10,730,646 | 10,669,416 | 7,909,986 | 3,943,116 | 3,958,430 |
| Mega Item Transfer | 0 | 0 | 0 | 0 | 0 |
| Flexibility Transfer | 0 | 0 | 0 | 0 | 0 |
| Other Local Revenue | 2,059,323 | 1,342,930 | (26,665) | (73,821) | (78,546) |
| TOTAL REVENUES | 24,751,103 | 21,626,424 | 18,374,968 | 13,741,490 | 13,724,765 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 13,281,557 | 11,857,183 | 10,791,028 | 9,960,271 | 9,616,542 |
| Classified Salaries | 6,307,268 | 5,485,864 | 3,841,302 | 3,860,824 | 3,860,128 |
| Employee Benefits | 6,134,777 | 5,444,949 | 4,639,519 | 4,471,592 | 4,413,307 |
| Materials and Supplies | 2,490,747 | 2,117,142 | 3,526,362 | 2,945,724 | 2,755,439 |
| Services, Other Operating | 6,920,280 | 6,178,127 | 7,618,876 | 4,515,693 | 4,618,731 |
| Capital Outlay | 21,966 | 415,595 | 6,923 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Cost | 1,490,669 | 1,409,791 | 1,483,555 | 1,337,798 | 1,311,236 |
| TOTAL EXPENDITURES | 36,647,265 | 32,908,650 | 31,907,565 | 27,091,902 | 26,575,382 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Categorical Programs Contribution | 0 | 0 | 0 | 0 | 0 |
| Routine Repair & Maintenance Contribution | 2,114,961 | 2,071,576 | 2,360,326 | 2,376,314 | 2,550,743 |
| Transportation Contribution | 1,423,745 | 1,076,402 | 0 | 0 | 0 |
| Special Education Contribution | 8,125,741 | 8,632,771 | 10,135,791 | 10,111,060 | 10,299,874 |
| TOTAL OTHER FINANCING SOURCES/USES | 11,664,447 | 11,780,749 | 12,496,117 | 12,487,374 | 12,850,617 |
| INCREASE/(DECREASE) | (231,715) | 498,523 | (1,036,480) | (863,038) | (0) |
| NET BALANCE | 2,295,107 | 2,793,630 | 1,757,149 | 894,111 | 894,111 |
| COMPONENTS OF ENDING BALANCE | | | | | |
| Restricted | | | | | |
| Mental Health | 311,984 | 894,111 | 894,111 | 894,111 | 894,111 |
| Routine Repair | 543,848 | 461,238 | 153,038 | 0 | 0 |
| Other Restricted | 1,439,275 | 1,438,281 | 709,999 | 0 | 0 |
| TOTAL DESIGNATIONS | 2,295,106 | 2,793,630 | 1,757,148 | 894,111 | 894,111 |
| UNASSIGNED/UNAPPROPRIATED AMOUNT | 0 | 0 | 0 | 0 | 0 |

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
RESTRICTED PROGRAM SUMMARY
2013-2014 2nd INTERIM

| | ROUTINE REPAIR/ MAINTENANCE Fund 05 | CATEGORICAL Fund 06 | SPECIAL EDUCATION Fund 08 | TOTAL |
|---|--|------------------------|---------------------------------|-------------------|
| BEGINNING BALANCE | 461,238 | 1,438,280 | 894,111 | 2,793,630 |
| REVENUES | | | | |
| Revenue Limit Sources | 0 | 0 | 2,644,269 | 2,644,269 |
| Federal Revenues | 0 | 5,681,643 | 2,165,735 | 7,847,378 |
| Other State Rvenues | 0 | 7,219,839 | 690,147 | 7,909,986 |
| Block Grant Transfer | 0 | 0 | 0 | 0 |
| Other Local Revenues | 0 | 186,259 | -212,924 | -26,665 |
| TOTAL REVENUES | <u>0</u> | <u>13,087,741</u> | <u>5,287,227</u> | <u>18,374,968</u> |
| EXPENDITURES | | | | |
| Certificated Salaries | 0 | 3,472,235 | 7,318,793 | 10,791,028 |
| Classified Salaries | 1,049,342 | 513,642 | 2,278,318 | 3,841,302 |
| Employee Benefits | 421,833 | 957,017 | 3,260,669 | 4,639,519 |
| Books and Supplies | 330,562 | 3,123,577 | 72,223 | 3,526,362 |
| Services, Other Operating | 705,805 | 5,116,345 | 1,796,726 | 7,618,876 |
| Capital Outlay | 0 | 6,923 | 0 | 6,923 |
| Other Outgo | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Costs | 160,984 | 626,282 | 696,289 | 1,483,555 |
| TOTAL EXPENDITURES | <u>2,668,526</u> | <u>13,816,021</u> | <u>15,423,018</u> | <u>31,907,565</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | (2,668,526) | (728,280) | (10,135,791) | (13,532,597) |
| OTHER FINANCING SOURCES | | | | |
| Transfers In from General Fund | 2,360,326 | 0 | 10,135,791 | 12,496,117 |
| Transfers Out | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES/(U) | <u>2,360,326</u> | <u>0</u> | <u>10,135,791</u> | <u>12,496,117</u> |
| NET INCREASE (DECREASE) | (308,200) | -728,280 | 0 | (1,036,480) |
| NET BALANCE | <u>153,038</u> | <u>709,999</u> | <u>894,111</u> | <u>1,757,150</u> |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
ROUTINE REPAIR & MAINTENANCE - FUND 05
PROJECTIONS OF INCOME AND EXPENSE**

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

| | 2011-12 Actuals | 2012-13 Actuals | 2013-14 2nd Interim | 2014-15 Projected | 2015-16 Projected |
|---|----------------------------|----------------------------|--------------------------------|------------------------------|------------------------------|
| BEGINNING BALANCE | 627,702 | 543,848 | 461,238 | 153,038 | 0 |
| REVENUES | | | | | |
| Other Local Revenues | 0 | 1,736 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>0</u> | <u>1,736</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In - Fm General Fund | 2,114,961 | 2,071,576 | 2,360,326 | 2,376,314 | 2,550,743 |
| TOTAL OTHER FINANCING SOURCES/USES | <u>2,114,961</u> | <u>2,071,576</u> | <u>2,360,326</u> | <u>2,376,314</u> | <u>2,550,743</u> |
| TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES | <u><u>2,742,663</u></u> | <u><u>2,617,160</u></u> | <u><u>2,821,564</u></u> | <u><u>2,529,352</u></u> | <u><u>2,550,743</u></u> |
| EXPENDITURES | | | | | |
| Salaries - Classified | 895,766 | 990,971 | 1,049,342 | 1,054,903 | 1,060,178 |
| Benefits | 349,985 | 393,242 | 421,833 | 426,051 | 430,312 |
| Books and Supplies | 270,578 | 256,061 | 330,562 | 340,809 | 351,375 |
| Services & Other Oper Exp | 561,038 | 406,942 | 705,805 | 555,000 | 555,000 |
| Capital Outlay | 12,802 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Cost | 108,646 | 108,706 | 160,984 | 152,588 | 153,879 |
| TOTAL EXPENDITURES | <u>2,198,815</u> | <u>2,155,922</u> | <u>2,668,526</u> | <u>2,529,351</u> | <u>2,550,743</u> |
| ENDING BALANCE | <u><u>543,848</u></u> | <u><u>461,238</u></u> | <u><u>153,038</u></u> | <u><u>0</u></u> | <u><u>0</u></u> |

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CATEGORICALS - FUND 06
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

| | 2011-12 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-16 |
|---|------------|------------|-------------|-----------|-----------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 1,899,120 | 1,439,275 | 1,438,280 | 710,000 | - |
| REVENUES | | | | | |
| Federal Revenues | 5,263,156 | 5,236,293 | 5,681,643 | 4,845,282 | 4,845,282 |
| ARRA - Title I | - | - | - | - | - |
| State Fiscal Stabilization Funds | - | - | - | - | - |
| Ed Job Fund | 2,347,403 | - | - | - | - |
| Other State Revenues | 8,706,416 | 8,532,940 | 7,219,839 | 3,247,034 | 3,247,034 |
| Contributions from Restricted/Unrestricted | - | - | - | - | - |
| Other Local Revenues | 715,374 | 443,026 | 186,259 | 140,934 | 140,934 |
| | 17,032,349 | 14,212,259 | 13,087,741 | 8,233,250 | 8,233,250 |
| TOTAL BEGINNING BALANCE & REVENUES | 18,931,469 | 15,651,534 | 14,526,021 | 8,943,250 | 8,233,250 |
| Other Sources/Transfers | | | | | |
| Contributions from Restricted/Unrestricted | - | - | - | - | - |
| Total Beg. Balance/Revenues/Other Sources | 18,931,469 | 15,651,534 | 14,526,021 | 8,943,250 | 8,233,250 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 6,223,940 | 4,688,336 | 3,472,235 | 2,568,290 | 2,150,641 |
| Classified Salaries | 1,717,936 | 1,104,390 | 513,642 | 516,211 | 498,792 |
| Benefits | 2,227,640 | 1,489,651 | 957,017 | 752,265 | 656,787 |
| Books and Supplies | 2,011,230 | 1,650,048 | 3,123,577 | 2,531,103 | 2,328,481 |
| Services & Other Oper Exp | 4,722,096 | 4,333,014 | 5,116,345 | 2,124,439 | 2,183,407 |
| Relocatable Purchase/Equipment | 9,164 | 415,595 | 6,923 | - | - |
| Direct Support/Indirect Cost | 580,187 | 532,220 | 626,282 | 450,942 | 415,142 |
| Transfers to Other Funds | - | - | - | - | - |
| TOTAL EXPENDITURES | 17,492,193 | 14,213,254 | 13,816,021 | 8,943,250 | 8,233,250 |
| ENDING BALANCE | 1,439,275 | 1,438,280 | 710,000 | - | - |
| COMPONENTS OF ENDING BALANCE | | | | | |
| SFSF - Designated for 2011-12 | - | - | - | - | - |
| English Language Acquisition Program | 56,554 | 24,548 | - | - | - |
| Lottery | 210,323 | 224,038 | - | - | - |
| Economic Impact Aid | 531,740 | 353,341 | - | - | - |
| Quality Education Investment Act | 27,135 | 187,991 | - | - | - |
| Medi-Cal Billing | 220,301 | 178,552 | - | - | - |
| Local Donations | 243,223 | 400,141 | - | - | - |
| The Heal Program | 150,000 | 69,669 | - | - | - |
| Common Core | - | - | 710,000 | - | - |
| TOTAL DESIGNATIONS | 1,439,275 | 1,438,280 | 710,000 | - | - |
| UNASSIGNED/UNAPPROPRIATED AMOUNT | - | - | - | - | - |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 08
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 0 | 311,984 | 894,111 | 894,111 | 894,111 |
| REVENUES | | | | | |
| Revenue Limit Sources | 1,950,601 | 1,862,437 | 2,644,269 | 2,861,178 | 2,833,864 |
| Federal Revenues | 2,387,731 | 2,340,637 | 2,023,312 | 2,023,312 | 2,023,312 |
| Mental Health IDEA | 12,243 | 174,711 | 142,423 | 142,423 | 142,423 |
| ARRA Resource 3313 Local Assistance | - | - | - | - | - |
| ARRA Resource 3319 Federal Preschool | - | - | - | - | - |
| ARRA Resource 3324 Preschool Local Entitlement | - | - | - | - | - |
| Other State Revenues | 68,518 | 7,684 | 0 | 0 | 0 |
| Mental Health Prop 98 | 510,549 | 686,413 | 690,147 | 696,082 | 711,396 |
| Other Local Revenues | 1,322,149 | 880,062 | (212,924) | (214,755) | (219,480) |
| TOTAL REVENUES | 6,251,791 | 5,951,944 | 5,287,227 | 5,508,240 | 5,491,515 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In - Fm General Fund | 8,125,741 | 8,632,771 | 10,135,791 | 10,111,060 | 10,299,874 |
| TOTAL OTHER FINANCING SOURCES/USES | 8,125,741 | 8,632,771 | 10,135,791 | 10,111,060 | 10,299,874 |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | <u>14,377,532</u> | <u>14,896,699</u> | <u>16,317,129</u> | <u>16,513,411</u> | <u>16,685,500</u> |
| EXPENDITURES | | | | | |
| Certificated Salaries | 7,057,618 | 7,168,847 | 7,318,793 | 7,391,981 | 7,465,901 |
| Classified Salaries | 2,358,639 | 2,182,912 | 2,278,318 | 2,289,710 | 2,301,158 |
| Benefits | 2,883,064 | 2,932,697 | 3,260,669 | 3,293,276 | 3,326,208 |
| Books and Supplies | 38,372 | 52,294 | 72,223 | 73,811 | 75,583 |
| Services & Other Oper Exp | 1,069,690 | 1,024,889 | 1,796,726 | 1,836,254 | 1,880,324 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Cost | 658,166 | 640,949 | 696,289 | 734,268 | 742,215 |
| TOTAL EXPENDITURES | <u>14,065,548</u> | <u>14,002,587</u> | <u>15,423,018</u> | <u>15,619,300</u> | <u>15,791,389</u> |
| ENDING BALANCE | <u>311,984</u> | <u>894,111</u> | <u>894,111</u> | <u>894,111</u> | <u>894,111</u> |

SPECIAL PURPOSE FUND

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate moneys received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

SPECIAL REVENUE FUNDS

Cafeteria Fund
Deferred Maintenance Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND - 13
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources are provided by the State and Federal assistance and monies collected from lunch programs. The funds may only be expended for Cafeteria related purposes.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-------------------|-------------------|-------------------|-------------------|------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 2,826,136 | 3,179,586 | 3,527,476 | 2,942,888 | 2,290,811 |
| REVENUES | | | | | |
| Federal Revenue | 6,568,345 | 6,504,474 | 7,178,699 | 7,000,000 | 7,000,000 |
| State Revenue | 537,574 | 513,512 | 496,373 | 491,992 | 491,992 |
| Interest | 10,307 | 11,428 | 10,000 | 10,000 | 10,000 |
| Local Revenue | 163,318 | 166,014 | 159,000 | 159,000 | 159,000 |
| TOTAL REVENUES | 7,279,544 | 7,195,428 | 7,844,072 | 7,660,992 | 7,660,992 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Trnsfr In - From General Fund (Meals for Needy) | 0 | 0 | 0 | 0 | 0 |
| Trnsfr In - From General Fund | 0 | 0 | 0 | 0 | 0 |
| Other Auth Interfund Trans In | 0 | 0 | 0 | 0 | 0 |
| TOTAL FINANCING SOURCES/USES | 0 | 0 | 0 | 0 | 0 |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | 10,105,680 | 10,375,014 | 11,371,548 | 10,603,880 | 9,951,803 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 2,143,196 | 2,107,137 | 2,436,217 | 2,432,375 | 2,432,375 |
| Benefits | 1,008,080 | 1,079,989 | 1,223,719 | 1,223,720 | 1,223,720 |
| Books and Supplies | 3,357,754 | 3,230,109 | 4,069,770 | 4,000,000 | 4,000,000 |
| Services & Other Oper Exp | 68,613 | 94,244 | 179,000 | 142,850 | 142,850 |
| Capital Outlay | 32,724 | 45,663 | 100,000 | 100,000 | 100,000 |
| Direct Support/Indirect Cost | 315,727 | 290,396 | 419,954 | 414,124 | 414,124 |
| TOTAL EXPENDITURES | 6,926,094 | 6,847,538 | 8,428,660 | 8,313,069 | 8,313,069 |
| ENDING BALANCE | 3,179,586 | 3,527,476 | 2,942,888 | 2,290,811 | 1,638,734 |
| COMPONENTS OF ENDING BALANCE | | | | | |
| Revolving Cash | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Stores Inventory | 335,111 | 335,111 | 373,783 | 373,783 | 303,588 |
| Designated for Equipment Replacement | 32,724 | 45,663 | 100,000 | 100,000 | 100,000 |
| Restricted | 2,810,751 | 3,145,702 | 2,468,105 | 1,816,028 | 1,234,146 |
| TOTAL DESIGNATIONS | 3,179,586 | 3,527,476 | 2,942,888 | 2,290,811 | 1,638,734 |
| UNASSIGNED/UNAPPROPRIATED AMOUNT | 0 | 0 | 0 | 0 | 0 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND -14
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Fund, designated as Fund 14, is established for a program authorized by the State whereby a five year plan for the maintenance of buildings is approved.

For 2008-09 thru 2014-15 is made flexible by EC42605, therefore funding related to this budget item is unrestricted for this five-year period and may be used for any educational service.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-----------|---------|-------------|-----------|-----------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 933,049 | 790,076 | 217,551 | - | - |
| REVENUES | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | 465,599 | - | - | - | - |
| Transfers In - Fm General Fund | - | - | - | - | - |
| Local Revenues | 5,343 | 2,122 | - | - | - |
| TOTAL REVENUES | 470,942 | 2,122 | - | - | - |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In - Fm Routine Repair | - | - | - | - | - |
| Transfers In - Fm Measure G - | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | - | - | - | - | - |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | 1,403,991 | 792,198 | 217,551 | - | - |
| EXPENDITURES | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | 111,265 | 217,551 | - | - |
| Capital Outlay | 613,915 | 463,381 | - | - | - |
| TOTAL EXPENDITURES | 613,915 | 574,646 | 217,551 | - | - |
| ENDING BALANCE | 790,076 | 217,551 | - | - | - |

CAPITAL PROJECT FUNDS

GO Bond-Measure G & J Funds
Capital Facilities Fund
County School Facility Fund
Special Reserve Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
BUILDING FUND - 21
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|--|-----------|-----------|-------------|------------|------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 7,477,933 | 3,510,272 | 2,994,852 | 21,836,247 | 14,190,123 |
| REVENUES | | | | | |
| Proceeds from the Sale of Bonds | - | - | - | - | - |
| Other Local Revenue * | 39,018 | | 32,805,874 | | |
| Interest | 12,309 | 3,817 | 20,543 | 20,543 | 20,543 |
| TOTAL REVENUES | 51,327 | 3,817 | 32,826,417 | 20,543 | 20,543 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers Out | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | - | - | - | - | - |
| TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES | 7,529,260 | 3,514,089 | 35,821,269 | 21,856,790 | 14,210,666 |
| EXPENDITURES | | | | | |
| Classified Salaries | 16,590 | - | | | |
| Benefits | 1,366 | - | | | |
| Books and Supplies | - | - | 3,038,599 | | |
| Services & Other Oper Exp | 32,377 | 42,800 | 2,086,504 | 166,667 | 166,666 |
| Capital Outlay | 3,968,655 | 476,437 | 8,859,919 | 7,500,000 | 7,500,000 |
| Other Outgo | | | | | |
| Direct Support/Indirect Cost | | | | | |
| TOTAL EXPENDITURES | 4,018,988 | 519,237 | 13,985,022 | 7,666,667 | 7,666,666 |
| ENDING BALANCE* | 3,510,272 | 2,994,852 | 21,836,247 | 14,190,123 | 6,544,000 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND - 25
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$1.43 per square foot for residential and \$0.22 per square foot for commercial/industrial construction.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|----------------|----------------|----------------|----------------|----------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 468,049 | 224,636 | 310,223 | 310,223 | 310,223 |
| REVENUES | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | - | - | - | - | - |
| Local Revenues | 278,258 | 127,837 | 72,000 | 72,000 | 72,000 |
| TOTAL REVENUES | <u>278,258</u> | <u>127,837</u> | <u>72,000</u> | <u>72,000</u> | <u>72,000</u> |
| TOTAL BEGINNING BALANCE & REVENUES | <u>746,307</u> | <u>352,473</u> | <u>382,223</u> | <u>382,223</u> | <u>382,223</u> |
| EXPENDITURES | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | - | - | - | - |
| Capital Outlay | 521,671 | 42,250 | 72,000 | 72,000 | 72,000 |
| Direct Support/Indirect Cost | - | - | - | - | - |
| TOTAL EXPENDITURES | <u>521,671</u> | <u>42,250</u> | <u>72,000</u> | <u>72,000</u> | <u>72,000</u> |
| ENDING BALANCE | <u>224,636</u> | <u>310,223</u> | <u>310,223</u> | <u>310,223</u> | <u>310,223</u> |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND - 35
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-----------|-----------|-------------|-----------|-----------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 467,444 | 7,225,917 | 7,263,275 | 7,263,275 | 7,263,275 |
| REVENUES | | | | | |
| Other State Revenues | 7,217,949 | - | - | - | - |
| Other Local Revenues | 16,299 | 36,857 | - | - | - |
| TOTAL REVENUES | 7,234,248 | 36,857 | - | - | - |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers Out | - | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES/USES | - | - | - | - | - |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | 7,701,692 | 7,262,775 | 7,263,275 | 7,263,275 | 7,263,275 |
| EXPENDITURES | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | 71,629 | - | - | - | - |
| Capital Outlay | 404,145 | - | - | - | - |
| Other Outgo | - | (500) | - | - | - |
| Direct Support/Indirect Cost | - | - | - | - | - |
| TOTAL EXPENDITURES | 475,775 | (500) | - | - | - |
| ENDING NET FUND BALANCE * | 7,225,917 | 7,263,275 | 7,263,275 | 7,263,275 | 7,263,275 |

*Note: \$7,225,91 represents funds released under the School Facility Program for San Antonio Elementary, which will be used to repay COPS A, issued to complete the new building of San Antonio Elementary.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - 40
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|-----------|---------|-------------|-----------|-----------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 523,215 | 55,468 | 43,365 | 43,365 | 43,365 |
| REVENUES | | | | | |
| Federal Revenues | | | | | |
| State Revenues | - | - | - | - | - |
| Local Revenues | 1,759,133 | 1,340 | - | - | - |
| TOTAL REVENUES | 1,759,133 | 1,340 | - | - | - |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | - | - | - | - | - |
| TOTAL OTHER FIANCING SOURCES/USES | - | - | - | - | - |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | 2,282,348 | 56,809 | 43,365 | 43,365 | 43,365 |
| EXPENDITURES | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | - | - | - | - |
| Capital Outlay | 2,226,880 | 13,444 | - | - | - |
| Other Outgo | - | - | - | - | - |
| Direct Support/Indirect Cost | | | | | |
| TOTAL EXPENDITURES | 2,226,880 | 13,444 | - | - | - |
| ENDING BALANCE | 55,468 | 43,365 | 43,365 | 43,365 | 43,365 |

SELF-INSURANCE FUND



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
COMBINED FUNDS 67 & 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|------------|------------|-------------|------------|------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 2,635,235 | 2,462,110 | 2,098,167 | 1,872,988 | 1,478,531 |
| Beginning Balance Adjustment | (15,470) | | | | |
| REVENUES | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | - | - | - | - | - |
| Local Revenues | 16,219,380 | 16,069,177 | 14,986,742 | 14,986,742 | 14,986,742 |
| TOTAL REVENUES | 16,219,380 | 16,069,177 | 14,986,742 | 14,986,742 | 14,986,742 |
| TOTAL BEGINNING BALANCE & REVENUES | 18,839,144 | 18,531,287 | 17,084,909 | 16,859,730 | 16,465,273 |
| EXPENDITURES | | | | | |
| Classified Salaries | 96,611 | 74,761 | 56,953 | 57,238 | 57,524 |
| Benefits | 38,155 | 27,119 | 25,837 | 26,095 | 26,356 |
| Books and Supplies | 6,963 | 4,608 | 9,500 | 9,500 | 9,500 |
| Services & Other Oper Exp | 16,235,306 | 16,326,632 | 15,119,631 | 15,288,366 | 15,459,138 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | - | - | - | - | - |
| Direct Support/Indirect Cost | - | - | - | - | - |
| TOTAL EXPENDITURES | 16,377,034 | 16,433,121 | 15,211,921 | 15,381,199 | 15,552,518 |
| ENDING FUND BALANCE | 2,462,110 | 2,098,167 | 1,872,988 | 1,478,531 | 912,754 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
HEALTH & WELFARE BENEFITS FUND - 67
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured insurance programs.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|------------|------------|-------------|------------|------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 1,773,999 | 1,576,861 | 1,149,935 | 1,016,135 | 748,677 |
| Beginning Balance Adjustment | (15,470) | | | | |
| REVENUES | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | - | - | - | - | - |
| Local Revenues | 14,627,375 | 14,354,069 | 13,232,011 | 13,232,011 | 13,232,011 |
| TOTAL REVENUES | 14,627,375 | 14,354,069 | 13,232,011 | 13,232,011 | 13,232,011 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | | | | | |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | 16,385,904 | 15,930,930 | 14,381,946 | 14,248,146 | 13,980,688 |
| EXPENDITURES | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | 14,809,043 | 14,780,995 | 13,365,811 | 13,499,469 | 13,634,464 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | - | - | - | - | - |
| Direct Support/Indirect Cost | | | | | |
| TOTAL EXPENDITURES | 14,809,043 | 14,780,995 | 13,365,811 | 13,499,469 | 13,634,464 |
| ENDING FUND BALANCE | 1,576,861 | 1,149,935 | 1,016,135 | 748,677 | 346,224 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 68 is used for our workers' Compensation insurance.

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---|------------------|------------------|------------------|------------------|------------------|
| | Actuals | Actuals | 2nd Interim | Projected | Projected |
| BEGINNING BALANCE | 861,236 | 885,249 | 948,231 | 856,852 | 729,853 |
| REVENUES | | | | | |
| Federal Revenues | | | | | |
| State Revenues | - | - | - | - | - |
| Local Revenues | 1,592,005 | 1,715,108 | 1,754,731 | 1,754,731 | 1,754,731 |
| TOTAL REVENUES | <u>1,592,005</u> | <u>1,715,108</u> | <u>1,754,731</u> | <u>1,754,731</u> | <u>1,754,731</u> |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | | | | | |
| TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES | <u>2,453,241</u> | <u>2,600,357</u> | <u>2,702,962</u> | <u>2,611,583</u> | <u>2,484,584</u> |
| EXPENDITURES | | | | | |
| Classified Salaries | 96,611 | 74,761 | 56,953 | 57,238 | 57,524 |
| Benefits | 38,155 | 27,119 | 25,837 | 26,095 | 26,356 |
| Books and Supplies | 6,963 | 4,608 | 9,500 | 9,500 | 9,500 |
| Services & Other Oper Exp | 1,426,263 | 1,545,637 | 1,753,820 | 1,788,896 | 1,824,674 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | - | - | - | - | - |
| Direct Support/Indirect Cost | | | | | |
| TOTAL EXPENDITURES | <u>1,567,992</u> | <u>1,652,126</u> | <u>1,846,110</u> | <u>1,881,730</u> | <u>1,918,055</u> |
| ENDING FUND BALANCE | <u>885,249</u> | <u>948,231</u> | <u>856,852</u> | <u>729,853</u> | <u>566,530</u> |

APPENDICES



Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic

in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity

in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 See Proposition 98.

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

LCFF Acronyms

| | |
|---------|--|
| • ADA | Average Daily Attendance |
| • BASC | Business and Administration Steering Committee |
| • BGS | Base Grade Span |
| • BOE | Board of Education (LEAs) |
| • CDE | California Department of Education |
| • COE | County Office of Education |
| • CY | Current Year |
| • DOF | Department of Finance |
| • EC | Education Code |
| • EL | English Learners |
| • ERT | Economic Recovery Target |
| • FRPM | Free and Reduced Priced Meals |
| • FY | Foster Youth |
| • GSA | Grad Span Adjustment |
| • LAO | Legislative Analyst's Office |
| • LEA | Local Educational Agency (Districts, Charters, & COEs) |
| • LCAP | Local Control Accountability Plan |
| • LCFF | Local Control Funding Formula |
| • LI | Low Income |
| • NSLP | National School Lunch Program |
| • NSS | Necessary Small School |
| • PY | Prior Year |
| • RL | Revenue Limit |
| • SACS | Standardized Account Code Structure |
| • SBE | State Board of Education |
| • SDC | Special Day Class |
| • SED | Socioeconomically Disadvantaged |
| • TIIBG | Targeted Instructional Improvement Block Grant |

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

A

| Acronym | Description |
|---------|--|
| AB | Assembly Bill |
| ACE | American Council on Education (Outside Source) |
| ACIA | Academic and Career Integral Assessments in Career Education |
| ACR | Assembly Concurrent Resolution |
| ACSA | Association of California School Administrators (Outside Source) |
| ACT | American College Testing (Outside Source) |
| ADA | Americans with Disabilities Act (Outside Source) |
| ADA | average daily attendance |
| ADAD | Assessment Development and Administration Division |
| AID | Audits and Investigations Division |
| AIDS | acquired immune deficiency syndrome |
| AIECE | American Indian Early Childhood Education |
| AMAOs | Annual Measurable Achievement Objectives |
| AMARD | Analysis, Measurement, and Accountability Reporting Division |
| AP | Advanced Placement |
| API | Academic Performance Index |
| APR | Accountability Progress Reporting |
| ASAM | Alternative Schools Accountability Model |
| ASD | After School Division |
| ASES | After School Education and Safety Program |
| ASRA | Administrative Support and Regulations Adoption |
| AVID | Advancement Via Individual Determination |
| AYP | Adequate Yearly Progress |

[Top of Page](#)

B

| Acronym | Description |
|---------|--|
| BPPVE | Bureau for Private Postsecondary and Vocational Education (Outside Source) |
| BTSA | Beginning Teacher Support and Assessment (Outside Source) |
| BTPP | Bilingual Teacher Training Program |

[Top of Page](#)

C

| Acronym | Description |
|----------|---|
| C.A.S.H. | Coalition for Adequate School Housing (Outside Source) |
| CAASFEP | California Association of Administrators of State and Federal Education Programs (Outside Source) |
| CABE | California Association of Bilingual Education (Outside Source) |
| CACE | California Association for Compensatory Education (Outside Source) |
| CACFP | Child and Adult Care Food Program |
| CADS | Consolidated Application Data System |
| CAHSEE | California High School Exit Examination |
| Cal-SAFE | California School Age Families Education |
| CALPADS | California Longitudinal Pupil Achievement Data System |
| CalSTRS | California State Teachers' Retirement System (Outside Source) |
| CALTIDES | California Longitudinal Teacher Integrated Data Education System |
| CalWORKS | California Work Opportunity and Responsibility to Kids |
| CaMSP | California Mathematics and Science Partnership |
| CAPA | California Alternate Performance Assessment |
| CASBO | California Association of School Business Officials (Outside Source) |
| CASEMIS | California Special Education Management Information System |

| | |
|--------|--|
| COABE | Commission on Adult Basic Education (Outside Source) |
| COCCC | Chancellor's Office of the California Community Colleges |
| COE | county office of education |
| COICC | California Occupational Information Coordinating Committee |
| CPA | California Partnership Academies |
| CPCM | Categorical Programs Complaints Management |
| CPDI | California Professional Development Institutes (Governor's Institutes) |
| CPEC | California Postsecondary Education Commission (Outside Source) |
| CPPP | College Preparation Partnership Program |
| CPS | Child Protection Services |
| CRESST | Center for Research on Evaluation, Standards, and Student Testing |
| CRL | California Reading List |
| CRLP | California Reading and Literacy Project |
| CRP | Content Review Panel |
| CSAM | California School Accounting Manual |
| CSB | California School for the Blind |
| CSBA | California School Boards Association (Outside Source) |
| CSD | California School for the Deaf |
| CSD | Charter Schools Division |
| CSEA | California School Employees Association (Outside Source) |
| CSEA | California State Employees Association (Outside Source) |
| CSECC | California State Employees Charitable Campaign (Outside Source) |
| CSEY | Classified School Employee of the Year |
| CSFP | Commodity Supplemental Food Program |
| CSFSA | California Schools Food Service Association |
| CSIS | California School Information Services |
| CSLA | California School Library Association |
| CSMP | California Subject Matter Projects |
| CSMT | Clearinghouse for Specialized Media and Translations |
| CSNO | California School Nurses Organization (Outside Source) |
| CSPD | Comprehensive System of Personnel Development |
| CSR | Comprehensive School Reform |
| CSRP | California School Recognition Program |
| CSS | Comprehensive Student Support |
| CSSA | California Safe Schools Assessment |
| CSSAED | Coordinated Student Support and Adult Education Division |
| CST | California Standards Tests |
| CSU | California State University (Outside Source) |
| CTA | California Teachers Association (Outside Source) |
| CTAP | California Technology Assistance Project |
| CTC | California Transportation Commission (Outside Source) |
| CTC | Commission on Teacher Credentialing (Outside Source) |
| CTE | career technical education |
| CTEI | Comprehensive Teacher Education Institute |
| CYA | California Youth Authority (Outside Source) |

Top of Page

D

| Acronym | Description |
|---------|---|
| DAC | District Advisory Committee |
| DAIT | District Assistance and Intervention Team |
| DEAM | Department of Education Administrative Manual |
| DGS | Department of General Services (Outside Source) |
| DOF | Department of Finance (Outside Source) |
| DOL | U.S. Department of Labor (Outside Source) |
| DPA | Department of Personnel Administration (Outside Source) |
| DSIB | District, School, and Innovation Support Branch |

| | |
|--------|--|
| IFSP | individualized family service plan |
| II/USP | Immediate Intervention/Underperforming Schools Program |
| ILSB | Instruction and Learning Support Branch |
| IS | independent study |

[Top of Page](#)

J

| Acronym | Description |
|---------|-------------|
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[Top of Page](#)

K

| Acronym | Description |
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[Top of Page](#)

L

| Acronym | Description |
|---------|--|
| LAC | Legal, Audits, and Compliance Branch |
| LC | Language Census |
| LD | Legal Division |
| LEA | local educational agency |
| LEP | limited English-proficient |
| LPCs | Local Child Care and Development Planning Councils |
| LRDC | Learning Resources Display Centers |

[Top of Page](#)

M

| Acronym | Description |
|---------|---------------------------------|
| MOU | Memorandum of Understanding |
| MTYRE | multitrack year-round education |

[Top of Page](#)

N

| Acronym | Description |
|---------|--|
| NABE | National Association for Bilingual Education |
| NAEP | National Assessment of Educational Progress |
| NASBE | National Association of State Boards of Education (Outside Source) |
| NASSP | National Association of Secondary School Principals (Outside Source) |
| NASTA | National Association of State Textbook Administrators |
| NASW | National Association of School Social Workers (Outside Source) |
| NBCT | National Board Certified Teacher |
| NBPTS | National Board for Professional Teaching Standards |
| NCBE | National Clearinghouse for Bilingual Education |
| NCDA | National Career Development Association |
| NCEE | National Center on Education and the Economy (Outside Source) |
| NCES | National Center for Education Statistics (Outside Source) |
| NCHSTE | National Consortium on Health Science and Technology Education |
| NCLB | No Child Left Behind Act of 2001 |
| NCSL | National Conference of State Legislatures |
| NCTE | National Council of Teachers of English |
| NCTM | National Council of Teachers of Mathematics |
| NEA | National Education Association (Outside Source) |
| NET | Nutrition Education and Training |
| NGSS | Next Generation Science Standards (Outside Source) |
| NGSS | Next Generation Science Standards (Outside Source) |
| NPR | national percentile rank |
| NSBA | National School Boards Association (Outside Source) |
| NSD | Nutrition Services Division |

[Top of Page](#)

| | |
|-----------|--|
| SAT-9 | Stanford Achievement Test, Ninth Edition (Stanford 9) |
| SB | Senate Bill |
| SBCP | School-Based Coordinated Program |
| SBE | State Board of Education |
| SBP | School Breakfast Program |
| SCANS | Secretary's Commission on Achieving Necessary Skills |
| SCASS | Southern California Association of Science Supervisors |
| SCASS | State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source) |
| SCCAC | Southern California Comprehensive Assistance Center |
| SCE | State Compensatory Education |
| SCFIRD | Standards, Curriculum Frameworks, and Instructional Resources Division |
| SCO | State Controller's Office |
| SCOE | Sacramento County Office of Education |
| SCORE | Schools of California Online Resources for Education |
| SCR | Senate Concurrent Resolution |
| SCS | Superintendent's Correspondence System |
| SDAIE | specially designed academic instruction in English |
| SDC | special day class |
| SDFSC | Safe and Drug Free Schools and Communities |
| SEA | state educational agency |
| SED | Special Education Division |
| SED | socioeconomically disadvantaged |
| SED | severely emotionally disturbed |
| SED | Socioeconomically Disadvantaged |
| SEECAP | Special Education Early Childhood Administrators Project |
| SEEDS | Supporting Early Education Delivery Systems |
| SEIDs | Statewide Educator Identifiers |
| SELPA | special education local plan area |
| SES | Supplemental Educational Services (Outside Source) |
| SETA | Sacramento Employment and Training Agency (Outside Source) |
| SETS | Statewide Education Technology Services |
| SFSD | School Fiscal Services Division |
| SFSP | Summer Food Service Program |
| SFTSD | School Facilities and Transportation Services Division |
| SHAPE | Shaping Health As Partners in Education |
| SHC | School Health Connections |
| SIG | School Improvement Grant |
| SIO | Superintendent's Initiatives Office |
| SkillsUSA | SkillsUSA |
| SNA | School Nutrition Association (Outside Source) |
| SNE | Society for Nutrition Education (Outside Source) |
| SNOR | Student National Origin Report |
| SNP | School Nutrition Program |
| SPAC | State Parent Advisory Council |
| SPB | State Personnel Board (Outside Source) |
| SSID | Statewide Student Identifier |
| SSPI | State Superintendent of Public Instruction |
| SSSSB | Student Support and Special Services Branch |
| STAR | Standardized Testing and Reporting Program |
| STDs | Sexually Transmitted Diseases (Outside Source) |
| STEM | Science, Technology, Engineering, and Mathematics |
| STS | Standards-based tests in Spanish |
| SWP | Schoolwide programs |

Top of Page

T

| Acronym | Description |
|---------|-------------|
|---------|-------------|

FORM 01
GENERAL FUND
UNRESTRICTED AND
RESTRICTED

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 58,808,996.00 | 78,859,865.00 | 44,625,189.56 | 78,859,865.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 120,000.00 | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 15,625,185.00 | 1,941,299.00 | 853,433.45 | 1,941,299.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,446,413.00 | 5,766,150.00 | 1,192,939.30 | 5,766,150.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 80,000,594.00 | 86,687,314.00 | 46,671,562.31 | 86,687,314.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 38,917,641.14 | 42,332,070.97 | 20,948,314.31 | 42,332,070.97 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 7,857,111.27 | 10,002,637.22 | 5,475,624.66 | 10,002,637.22 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 14,017,559.72 | 16,368,321.56 | 8,534,636.05 | 16,368,321.56 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,904,165.00 | 2,390,775.14 | 1,477,326.11 | 2,390,775.14 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,211,445.00 | 6,760,859.00 | 3,787,708.58 | 6,760,859.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 160,000.00 | 108,724.00 | 88,730.93 | 108,724.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 215,060.00 | 215,060.00 | 142,051.91 | 215,060.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,956,945.38) | (1,903,508.67) | (202,849.00) | (1,903,508.67) | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 66,326,036.75 | 76,274,939.22 | 40,251,543.55 | 76,274,939.22 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 13,674,557.25 | 10,412,374.78 | 6,420,018.76 | 10,412,374.78 | | |
| 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 | (12,909,189.00) | (12,496,117.14) | 0.00 | (12,496,117.14) | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (12,909,189.00) | (12,496,117.14) | 0.00 | (12,496,117.14) | | |

| Description | Resource Codes | 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) | | | 765,368.25 | (2,083,742.36) | 6,420,018.76 | (2,083,742.36) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 10,813,466.99 | | 10,813,466.99 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 10,813,466.99 | | 10,813,466.99 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 10,813,466.99 | | 10,813,466.99 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 765,368.25 | 8,729,724.63 | | 8,729,724.63 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 20,000.00 | | 20,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 3,245,475.00 | | 3,245,475.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 765,368.25 | 5,464,249.63 | | 5,464,249.63 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 38,893,120.00 | 49,204,960.00 | 28,962,904.00 | 49,204,960.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 11,046,170.00 | 5,523,085.00 | 11,046,170.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 1,098,831.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 252,524.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 116,276.00 | 116,877.00 | 58,361.70 | 116,877.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 16,344,582.00 | 17,847,911.00 | 9,744,035.70 | 17,847,911.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,417,848.00 | 1,373,521.00 | 1,232,389.78 | 1,373,521.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,395,000.00 | 1,181,000.00 | 587,422.38 | 1,181,000.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,390,429.00 | 4,868,483.00 | 0.00 | 4,868,483.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF/Revenue Limit Sources | | | 64,656,086.00 | 85,638,922.00 | 46,360,722.56 | 85,638,922.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (2,347,308.00) | (2,644,269.00) | 0.00 | (2,644,269.00) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 6500 | 8091 | | | | | | |
| All Other LCFF/Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 125,539.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (3,625,321.00) | (4,134,788.00) | (1,735,533.00) | (4,134,788.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 58,808,996.00 | 78,859,865.00 | 44,625,189.56 | 78,859,865.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 120,000.00 | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 120,000.00 | 120,000.00 | 0.00 | 120,000.00 | 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 | 5,535,999.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 546,008.00 | 325,340.00 | 325,281.00 | 325,340.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,456,462.00 | 1,501,365.00 | 506,245.45 | 1,501,365.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 8,086,716.00 | 114,594.00 | 21,907.00 | 114,594.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE | | | 15,625,185.00 | 1,941,299.00 | 853,433.45 | 1,941,299.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 3,504,205.00 | 3,580,135.00 | 0.00 | 3,580,135.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF/RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF/Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 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 | 1,277,142.00 | 1,434,243.00 | 774,971.12 | 1,434,243.00 | 0.00 | 0.0% |
| Interest | | 8660 | 49,002.00 | 49,002.00 | 0.00 | 49,002.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Services | 7230, 7240 | 8677 | | | | | | |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 13,000.00 | 13,000.00 | 111,363.18 | 13,000.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 603,064.00 | 689,770.00 | 306,605.00 | 689,770.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,446,413.00 | 5,766,150.00 | 1,192,939.30 | 5,766,150.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 80,000,594.00 | 86,687,314.00 | 46,671,562.31 | 86,687,314.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 34,891,015.98 | 37,502,602.65 | 18,226,643.01 | 37,502,602.65 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 692,491.98 | 648,362.98 | 330,498.77 | 648,362.98 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,334,133.18 | 4,181,105.34 | 2,372,723.14 | 4,181,105.34 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 18,449.39 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 38,917,641.14 | 42,332,070.97 | 20,948,314.31 | 42,332,070.97 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 10,000.00 | 10,000.00 | 5,389.70 | 10,000.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 2,884,368.16 | 4,412,151.77 | 2,331,068.96 | 4,412,151.77 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,053,849.84 | 1,259,240.70 | 682,586.56 | 1,259,240.70 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,375,880.78 | 3,694,881.15 | 2,098,440.89 | 3,694,881.15 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 533,012.49 | 626,363.60 | 358,138.55 | 626,363.60 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 7,857,111.27 | 10,002,637.22 | 5,475,624.66 | 10,002,637.22 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,142,960.83 | 3,288,511.84 | 1,680,820.23 | 3,288,511.84 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 862,823.93 | 1,126,074.88 | 626,728.24 | 1,126,074.88 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,143,345.35 | 1,333,508.31 | 678,424.70 | 1,333,508.31 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 6,942,736.91 | 8,558,688.69 | 4,118,143.69 | 8,558,688.69 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 24,048.73 | 27,458.80 | 12,852.41 | 27,458.80 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,171,364.34 | 1,347,825.51 | 740,583.86 | 1,347,825.51 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 9,000.00 | 9,000.00 | 0.00 | 9,000.00 | 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 | 44,026.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 677,253.53 | 677,253.53 | 677,082.92 | 677,253.53 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,017,559.72 | 16,368,321.56 | 8,534,636.05 | 16,368,321.56 | 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 | 1,861,665.00 | 2,249,058.14 | 1,458,733.91 | 2,249,058.14 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 42,500.00 | 141,717.00 | 18,592.20 | 141,717.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,904,165.00 | 2,390,775.14 | 1,477,326.11 | 2,390,775.14 | 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 | 44,100.00 | 98,439.00 | 52,233.09 | 98,439.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 28,275.00 | 35,285.00 | 24,699.38 | 35,285.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 563,000.00 | 618,000.00 | 599,592.00 | 618,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,330,108.00 | 2,480,108.00 | 1,574,913.07 | 2,480,108.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 165,151.00 | 360,088.00 | 167,706.14 | 360,088.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (115,583.00) | (279,231.00) | (208,194.69) | (279,231.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (16,000.00) | (25,500.00) | (10,367.63) | (25,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,735,624.00 | 2,994,900.00 | 1,347,124.22 | 2,994,900.00 | 0.00 | 0.0% |
| Communications | | 5900 | 476,770.00 | 478,770.00 | 240,003.00 | 478,770.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,211,445.00 | 6,760,859.00 | 3,787,708.58 | 6,760,859.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 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 | 100,000.00 | 108,724.00 | 88,730.93 | 108,724.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 160,000.00 | 108,724.00 | 88,730.93 | 108,724.00 | 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 | 30,060.00 | 30,060.00 | 34,380.00 | 30,060.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 119,000.00 | 119,000.00 | 49,230.00 | 119,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 66,000.00 | 66,000.00 | 58,441.91 | 66,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 215,060.00 | 215,060.00 | 142,051.91 | 215,060.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,578,993.38) | (1,483,554.65) | (10,291.48) | (1,483,554.65) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (377,952.00) | (419,954.02) | (192,557.52) | (419,954.02) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,956,945.38) | (1,903,508.67) | (202,849.00) | (1,903,508.67) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 66,326,036.75 | 76,274,939.22 | 40,251,543.55 | 76,274,939.22 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 | (12,909,189.00) | (12,496,117.14) | 0.00 | (12,496,117.14) | 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 | | | (12,909,189.00) | (12,496,117.14) | 0.00 | (12,496,117.14) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (12,909,189.00) | (12,496,117.14) | 0.00 | (12,496,117.14) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 2,347,308.00 | 2,644,269.00 | 0.00 | 2,644,269.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,961,378.00 | 7,847,378.27 | 2,174,765.06 | 7,847,378.27 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 10,549,248.00 | 7,909,985.00 | 6,000,545.60 | 7,909,985.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 186,360.00 | (26,664.80) | 208,543.68 | (26,664.80) | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 20,044,294.00 | 18,374,967.47 | 8,383,854.34 | 18,374,967.47 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,125,715.11 | 10,791,028.54 | 5,377,453.18 | 10,791,028.54 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 5,324,686.70 | 3,841,302.21 | 2,169,816.86 | 3,841,302.21 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 5,392,532.64 | 4,639,519.16 | 2,290,565.12 | 4,639,519.16 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,260,797.21 | 3,526,360.83 | 689,309.62 | 3,526,360.83 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,570,758.33 | 7,618,876.40 | 2,818,723.43 | 7,618,876.40 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 6,923.00 | 0.00 | 6,923.00 | 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 | 1,578,993.38 | 1,483,554.65 | 10,291.48 | 1,483,554.65 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 33,253,483.37 | 31,907,564.79 | 13,356,159.69 | 31,907,564.79 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (13,209,189.37) | (13,532,597.32) | (4,972,305.35) | (13,532,597.32) | | |
| 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 | 12,909,189.00 | 12,496,117.14 | 0.00 | 12,496,117.14 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 12,909,189.00 | 12,496,117.14 | 0.00 | 12,496,117.14 | | |

| Description | Resource Codes | 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) | | | (300,000.37) | (1,036,480.18) | (4,972,305.35) | (1,036,480.18) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,793,629.13 | | 2,793,629.13 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,793,629.13 | | 2,793,629.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,793,629.13 | | 2,793,629.13 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (300,000.37) | 1,757,148.95 | | 1,757,148.95 | | |
| 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 | 0.53 | 1,757,149.34 | | 1,757,149.34 | | |
| 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 | (300,000.90) | (0.39) | | (0.39) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF/Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 2,347,308.00 | 2,644,269.00 | 0.00 | 2,644,269.00 | 0.00 | 0.0% |
| All Other LCFF/Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 2,347,308.00 | 2,644,269.00 | 0.00 | 2,644,269.00 | 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 | 1,924,034.00 | 1,819,615.00 | 0.00 | 1,819,615.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 347,052.00 | 346,120.00 | 35,606.00 | 346,120.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 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 | 2,919,346.00 | 3,588,546.68 | 1,144,322.68 | 3,588,546.68 | 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 | 787,746.00 | 1,010,599.27 | 363,380.75 | 1,010,599.27 | 0.00 | 0.0% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 639,499.00 | 729,552.10 | 373,864.20 | 729,552.10 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 67,881.00 | 77,125.22 | 2,013.97 | 77,125.22 | 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 | 275,820.00 | 275,820.00 | 255,577.46 | 275,820.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 6,961,378.00 | 7,847,378.27 | 2,174,765.06 | 7,847,378.27 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | |
| Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | |
| Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 900,071.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 3,781,555.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 564,881.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 346,757.00 | 352,413.00 | 71,895.85 | 352,413.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 2,882,995.00 | 2,882,995.00 | 1,873,946.75 | 2,882,995.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 1,374,000.00 | 1,374,000.00 | 1,099,200.00 | 1,374,000.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 698,989.00 | 3,300,577.00 | 2,955,503.00 | 3,300,577.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE | | | 10,549,248.00 | 7,909,985.00 | 6,000,545.60 | 7,909,985.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF/RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF/Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 10,000.00 | 186,259.20 | 91,393.68 | 186,259.20 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 176,360.00 | (212,924.00) | 117,150.00 | (212,924.00) | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 186,360.00 | (26,664.80) | 208,543.68 | (26,664.80) | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 20,044,294.00 | 18,374,967.47 | 8,383,854.34 | 18,374,967.47 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 8,796,835.89 | 8,850,187.77 | 4,367,856.90 | 8,850,187.77 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 918,971.52 | 1,150,006.52 | 606,172.96 | 1,150,006.52 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,255,361.32 | 708,969.16 | 361,540.69 | 708,969.16 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 154,546.38 | 81,865.09 | 41,882.63 | 81,865.09 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 11,125,715.11 | 10,791,028.54 | 5,377,453.18 | 10,791,028.54 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,919,190.70 | 2,020,454.70 | 1,088,488.60 | 2,020,454.70 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 2,279,941.47 | 991,474.67 | 617,529.24 | 991,474.67 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 449,391.53 | 292,020.23 | 164,272.13 | 292,020.23 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 600,524.78 | 479,375.25 | 273,357.64 | 479,375.25 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 75,638.22 | 57,977.36 | 26,169.25 | 57,977.36 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 5,324,686.70 | 3,841,302.21 | 2,169,816.86 | 3,841,302.21 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 850,441.52 | 789,714.90 | 402,598.20 | 789,714.90 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 603,741.36 | 440,766.91 | 255,631.50 | 440,766.91 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 556,663.95 | 445,624.54 | 231,276.57 | 445,624.54 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 2,874,736.92 | 2,548,944.77 | 1,175,237.34 | 2,548,944.77 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 11,930.70 | 7,628.65 | 3,881.64 | 7,628.65 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 404,737.09 | 393,973.39 | 212,591.27 | 393,973.39 | 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 | 80,621.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 9,660.00 | 12,866.00 | 9,348.60 | 12,866.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,392,532.64 | 4,639,519.16 | 2,290,565.12 | 4,639,519.16 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 325,000.00 | 0.00 | 325,000.00 | 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 | 2,038,487.71 | 2,946,709.33 | 675,180.14 | 2,946,709.33 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 222,309.50 | 254,651.50 | 14,129.48 | 254,651.50 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,260,797.21 | 3,526,360.83 | 689,309.62 | 3,526,360.83 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 195,000.00 | 355,000.00 | 142,417.50 | 355,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 91,791.00 | 92,644.00 | 36,657.96 | 92,644.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 6,000.00 | 4,000.00 | 0.00 | 4,000.00 | 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 | 494,130.00 | 297,080.00 | 143,065.40 | 297,080.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 115,583.00 | 279,231.00 | 208,194.69 | 279,231.00 | 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 | 6,665,054.33 | 6,589,221.40 | 2,287,434.45 | 6,589,221.40 | 0.00 | 0.0% |
| Communications | | 5900 | 3,200.00 | 1,700.00 | 953.43 | 1,700.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,570,758.33 | 7,618,876.40 | 2,818,723.43 | 7,618,876.40 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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 | 6,923.00 | 0.00 | 6,923.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 6,923.00 | 0.00 | 6,923.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,578,993.38 | 1,483,554.65 | 10,291.48 | 1,483,554.65 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,578,993.38 | 1,483,554.65 | 10,291.48 | 1,483,554.65 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 33,253,483.37 | 31,907,564.79 | 13,356,159.69 | 31,907,564.79 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 12,909,189.00 | 12,496,117.14 | 0.00 | 12,496,117.14 | 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 | | | 12,909,189.00 | 12,496,117.14 | 0.00 | 12,496,117.14 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 12,909,189.00 | 12,496,117.14 | 0.00 | 12,496,117.14 | 0.00 | 0.0% |

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

43 69369 0000000
Form 011

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 61,156,304.00 | 81,504,134.00 | 44,625,189.56 | 81,504,134.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7,081,378.00 | 7,967,378.27 | 2,174,765.06 | 7,967,378.27 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 26,174,433.00 | 9,851,284.00 | 6,853,979.05 | 9,851,284.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,632,773.00 | 5,739,485.20 | 1,401,482.98 | 5,739,485.20 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 100,044,888.00 | 105,062,281.47 | 55,055,416.65 | 105,062,281.47 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 50,043,356.25 | 53,123,099.51 | 26,325,767.49 | 53,123,099.51 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 13,181,797.97 | 13,843,939.43 | 7,645,441.52 | 13,843,939.43 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 19,410,092.36 | 21,007,840.72 | 10,825,201.17 | 21,007,840.72 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,164,962.21 | 5,917,135.97 | 2,166,635.73 | 5,917,135.97 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,782,203.33 | 14,379,735.40 | 6,806,432.01 | 14,379,735.40 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 160,000.00 | 115,647.00 | 88,730.93 | 115,647.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 215,060.00 | 215,060.00 | 142,051.91 | 215,060.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (377,952.00) | (419,954.02) | (192,557.52) | (419,954.02) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 99,579,520.12 | 108,182,504.01 | 53,607,703.24 | 108,182,504.01 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 465,367.88 | (3,120,222.54) | 1,447,713.41 | (3,120,222.54) | | |
| 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 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 465,367.88 | (3,120,222.54) | 1,447,713.41 | (3,120,222.54) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 13,607,096.12 | | 13,607,096.12 | 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) | | | 0.00 | 13,607,096.12 | | 13,607,096.12 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 13,607,096.12 | | 13,607,096.12 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 465,367.88 | 10,486,873.58 | | 10,486,873.58 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 20,000.00 | | 20,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.53 | 1,757,149.34 | | 1,757,149.34 | | |
| 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 | 3,245,475.00 | | 3,245,475.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 465,367.35 | 5,464,249.24 | | 5,464,249.24 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 38,893,120.00 | 49,204,960.00 | 28,962,904.00 | 49,204,960.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 11,046,170.00 | 5,523,085.00 | 11,046,170.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 1,098,831.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 252,524.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 116,276.00 | 116,877.00 | 58,361.70 | 116,877.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 16,344,582.00 | 17,847,911.00 | 9,744,035.70 | 17,847,911.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,417,848.00 | 1,373,521.00 | 1,232,389.78 | 1,373,521.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,395,000.00 | 1,181,000.00 | 587,422.38 | 1,181,000.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,390,429.00 | 4,868,483.00 | 0.00 | 4,868,483.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF/Revenue Limit Sources | | | 64,656,086.00 | 85,638,922.00 | 46,360,722.56 | 85,638,922.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (2,347,308.00) | (2,644,269.00) | 0.00 | (2,644,269.00) | 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 | 2,347,308.00 | 2,644,269.00 | 0.00 | 2,644,269.00 | 0.00 | 0.0% |
| All Other LCFF/Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 125,539.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (3,625,321.00) | (4,134,788.00) | (1,735,533.00) | (4,134,788.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 61,156,304.00 | 81,504,134.00 | 44,625,189.56 | 81,504,134.00 | 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 | 1,924,034.00 | 1,819,615.00 | 0.00 | 1,819,615.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 347,052.00 | 346,120.00 | 35,606.00 | 346,120.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 2,919,346.00 | 3,588,546.68 | 1,144,322.68 | 3,588,546.68 | 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 | 787,746.00 | 1,010,599.27 | 363,380.75 | 1,010,599.27 | 0.00 | 0.0% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 639,499.00 | 729,552.10 | 373,864.20 | 729,552.10 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 67,881.00 | 77,125.22 | 2,013.97 | 77,125.22 | 0.00 | 0.0% |
| Other No Child Left Behind | | 8290 | | | | | | |
| 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 | 395,820.00 | 395,820.00 | 255,577.46 | 395,820.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 7,081,378.00 | 7,967,378.27 | 2,174,765.06 | 7,967,378.27 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 900,071.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 3,781,555.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 564,881.00 | 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 | 5,535,999.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 546,008.00 | 325,340.00 | 325,281.00 | 325,340.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 1,803,219.00 | 1,853,778.00 | 578,141.30 | 1,853,778.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 2,882,995.00 | 2,882,995.00 | 1,873,946.75 | 2,882,995.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 1,374,000.00 | 1,374,000.00 | 1,099,200.00 | 1,374,000.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 8,785,705.00 | 3,415,171.00 | 2,977,410.00 | 3,415,171.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE | | | 26,174,433.00 | 9,851,284.00 | 6,853,979.05 | 9,851,284.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 3,504,205.00 | 3,580,135.00 | 0.00 | 3,580,135.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF/RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF/Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 1,277,142.00 | 1,434,243.00 | 774,971.12 | 1,434,243.00 | 0.00 | 0.0% |
| Interest | | 8660 | 49,002.00 | 49,002.00 | 0.00 | 49,002.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 23,000.00 | 199,259.20 | 202,756.86 | 199,259.20 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 603,064.00 | 689,770.00 | 306,605.00 | 689,770.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 176,360.00 | (212,924.00) | 117,150.00 | (212,924.00) | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,632,773.00 | 5,739,485.20 | 1,401,482.98 | 5,739,485.20 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 100,044,888.00 | 105,062,281.47 | 55,055,416.65 | 105,062,281.47 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 43,687,851.87 | 46,352,790.42 | 22,594,499.91 | 46,352,790.42 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,611,463.50 | 1,798,369.50 | 936,671.73 | 1,798,369.50 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,589,494.50 | 4,890,074.50 | 2,734,263.83 | 4,890,074.50 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 154,546.38 | 81,865.09 | 60,332.02 | 81,865.09 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 50,043,356.25 | 53,123,099.51 | 26,325,767.49 | 53,123,099.51 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,929,190.70 | 2,030,454.70 | 1,093,878.30 | 2,030,454.70 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 5,164,309.63 | 5,403,626.44 | 2,948,598.20 | 5,403,626.44 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,503,241.37 | 1,551,260.93 | 846,858.69 | 1,551,260.93 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,976,405.56 | 4,174,256.40 | 2,371,798.53 | 4,174,256.40 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 608,650.71 | 684,340.96 | 384,307.80 | 684,340.96 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 13,181,797.97 | 13,843,939.43 | 7,645,441.52 | 13,843,939.43 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,993,402.35 | 4,078,226.74 | 2,083,418.43 | 4,078,226.74 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,466,565.29 | 1,566,841.79 | 882,359.74 | 1,566,841.79 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,700,009.30 | 1,779,132.85 | 909,701.27 | 1,779,132.85 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 9,817,473.83 | 11,107,633.46 | 5,293,381.03 | 11,107,633.46 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 35,979.43 | 35,087.45 | 16,734.05 | 35,087.45 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,576,101.43 | 1,741,798.90 | 953,175.13 | 1,741,798.90 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 9,000.00 | 9,000.00 | 0.00 | 9,000.00 | 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 | 124,647.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 686,913.53 | 690,119.53 | 686,431.52 | 690,119.53 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 19,410,092.36 | 21,007,840.72 | 10,825,201.17 | 21,007,840.72 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 325,000.00 | 0.00 | 325,000.00 | 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 | 3,900,152.71 | 5,195,767.47 | 2,133,914.05 | 5,195,767.47 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 264,809.50 | 396,368.50 | 32,721.68 | 396,368.50 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,164,962.21 | 5,917,135.97 | 2,166,635.73 | 5,917,135.97 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 195,000.00 | 355,000.00 | 142,417.50 | 355,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 135,891.00 | 191,083.00 | 88,891.05 | 191,083.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 34,275.00 | 39,285.00 | 24,699.38 | 39,285.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 563,000.00 | 618,000.00 | 599,592.00 | 618,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,330,108.00 | 2,480,108.00 | 1,574,913.07 | 2,480,108.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 659,281.00 | 657,168.00 | 310,771.54 | 657,168.00 | 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 | (16,000.00) | (25,500.00) | (10,367.63) | (25,500.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,400,678.33 | 9,584,121.40 | 3,634,558.67 | 9,584,121.40 | 0.00 | 0.0% |
| Communications | | 5900 | 479,970.00 | 480,470.00 | 240,956.43 | 480,470.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,782,203.33 | 14,379,735.40 | 6,606,432.01 | 14,379,735.40 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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 | 100,000.00 | 115,647.00 | 88,730.93 | 115,647.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 160,000.00 | 115,647.00 | 88,730.93 | 115,647.00 | 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 | 30,060.00 | 30,060.00 | 34,380.00 | 30,060.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 119,000.00 | 119,000.00 | 49,230.00 | 119,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 66,000.00 | 66,000.00 | 58,441.91 | 66,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 215,060.00 | 215,060.00 | 142,051.91 | 215,060.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (377,952.00) | (419,954.02) | (192,557.52) | (419,954.02) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (377,952.00) | (419,954.02) | (192,557.52) | (419,954.02) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 99,579,520.12 | 108,182,504.01 | 53,607,703.24 | 108,182,504.01 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2013-14 Projected Year Totals |
|---------------------------|---|--|
| 3181 | NCLB: ARRA Title I, School Improvement Gi | 0.05 |
| 6512 | Special Ed: Mental Health Services | 894,111.15 |
| 7405 | Common Core State Standards Implementat | 710,000.00 |
| 8150 | Ongoing & Major Maintenance Account (RM. | 153,038.14 |
| Total, Restricted Balance | | <u>1,757,149.34</u> |

**FORMS 13, 14, 21, 25, 35, 40, 51,
53 & 67**

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,076,361.00 | 7,178,699.40 | 3,173,379.31 | 7,178,699.40 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 491,992.00 | 496,373.00 | 226,044.68 | 496,373.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 169,000.00 | 169,000.00 | 66,510.30 | 169,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,737,353.00 | 7,844,072.40 | 3,465,934.29 | 7,844,072.40 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,328,498.92 | 2,436,217.16 | 1,158,938.61 | 2,436,217.16 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 1,077,408.68 | 1,223,719.68 | 578,432.10 | 1,223,719.68 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 3,569,000.00 | 4,069,769.63 | 1,825,345.87 | 4,069,769.63 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 142,850.00 | 179,000.00 | 74,019.97 | 179,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 100,000.00 | 100,000.00 | 36,214.74 | 100,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 377,952.00 | 419,954.02 | 192,557.52 | 419,954.02 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,595,709.60 | 8,428,660.49 | 3,865,508.81 | 8,428,660.49 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (858,356.60) | (584,588.09) | (399,574.52) | (584,588.09) | | |
| 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) | | | (858,356.60) | (584,588.09) | (399,574.52) | (584,588.09) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 3,527,476.44 | | 3,527,476.44 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 3,527,476.44 | | 3,527,476.44 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 3,527,476.44 | | 3,527,476.44 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (858,356.60) | 2,942,888.35 | | 2,942,888.35 | | |
| 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 | 10,000.00 | 2,942,888.35 | | 2,942,888.35 | | |
| 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 | (868,356.60) | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted RL Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other RL Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 6,076,361.00 | 7,178,699.40 | 3,173,379.31 | 7,178,699.40 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 6,076,361.00 | 7,178,699.40 | 3,173,379.31 | 7,178,699.40 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 491,992.00 | 496,373.00 | 226,044.68 | 496,373.00 | 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 | | | 491,992.00 | 496,373.00 | 226,044.68 | 496,373.00 | 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 | 144,000.00 | 144,000.00 | 64,583.62 | 144,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | (791.57) | 10,000.00 | 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 | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 15,000.00 | 15,000.00 | 2,718.25 | 15,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 169,000.00 | 169,000.00 | 66,510.30 | 169,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,737,353.00 | 7,844,072.40 | 3,465,934.29 | 7,844,072.40 | | |

| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | 1,572,273.67 | 1,666,909.67 | 761,925.71 | 1,666,909.67 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 590,542.17 | 604,220.41 | 310,705.54 | 604,220.41 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 165,683.08 | 165,087.08 | 86,307.36 | 165,087.08 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,328,498.92 | 2,436,217.16 | 1,158,938.61 | 2,436,217.16 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 223,517.30 | 229,341.30 | 122,729.25 | 229,341.30 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 151,651.93 | 157,149.93 | 76,610.01 | 157,149.93 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 641,894.05 | 768,886.05 | 342,913.74 | 768,886.05 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,023.25 | 1,055.25 | 523.28 | 1,055.25 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 51,322.01 | 59,287.01 | 32,535.72 | 59,287.01 | 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 | 8,000.14 | 8,000.14 | 3,120.10 | 8,000.14 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,077,408.68 | 1,223,719.68 | 578,432.10 | 1,223,719.68 | 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 | 349,000.00 | 349,000.00 | 174,452.03 | 349,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 40,000.00 | 140,000.00 | 52,531.89 | 140,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 3,180,000.00 | 3,580,769.63 | 1,598,361.95 | 3,580,769.63 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,569,000.00 | 4,069,769.63 | 1,825,345.87 | 4,069,769.63 | 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 | 11,850.00 | 15,000.00 | 4,891.40 | 15,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,500.00 | 2,000.00 | 1,100.00 | 2,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 15,000.00 | 15,000.00 | 6,492.16 | 15,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 87,000.00 | 107,000.00 | 47,667.92 | 107,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 16,000.00 | 23,000.00 | 8,345.43 | 23,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,000.00 | 13,000.00 | 5,458.74 | 13,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 3,500.00 | 4,000.00 | 66.32 | 4,000.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 142,850.00 | 179,000.00 | 74,019.97 | 179,000.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 100,000.00 | 100,000.00 | 36,214.74 | 100,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 100,000.00 | 100,000.00 | 36,214.74 | 100,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 377,952.00 | 419,954.02 | 192,557.52 | 419,954.02 | 0.00 | 0.0% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 377,952.00 | 419,954.02 | 192,557.52 | 419,954.02 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 7,595,709.60 | 8,428,660.49 | 3,865,508.81 | 8,428,660.49 | | |

| Description | Resource Codes | 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 | 1,959,179.73 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 648,884.10 |
| 5370 | Child Nutrition: Fresh Fruit and Vegetable Program | 0.52 |
| 9010 | Other Restricted Local | 334,824.00 |
| Total, Restricted Balance | | 2,942,888.35 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 105,579.22 | 217,551.48 | 93,395.77 | 217,551.48 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 105,579.22 | 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 | | | 211,158.44 | 217,551.48 | 93,395.77 | 217,551.48 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (211,158.44) | (217,551.48) | (93,395.77) | (217,551.48) | | |
| 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) | | | (211,158.44) | (217,551.48) | (93,395.77) | (217,551.48) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 217,551.48 | | 217,551.48 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 217,551.48 | | 217,551.48 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 217,551.48 | | 217,551.48 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (211,158.44) | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (211,158.44) | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| LCFF/RL Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 105,579.22 | 217,551.48 | 93,395.77 | 217,551.48 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 105,579.22 | 217,551.48 | 93,395.77 | 217,551.48 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 105,579.22 | 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 | | | 105,579.22 | 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% |
| TOTAL, EXPENDITURES | | | 211,158.44 | 217,551.48 | 93,395.77 | 217,551.48 | | |

| Description | Resource Codes | 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) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,543.00 | 32,826,417.21 | 32,805,874.21 | 32,826,417.21 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 20,543.00 | 32,826,417.21 | 32,805,874.21 | 32,826,417.21 | | |
| 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 | 3,055,510.00 | 2,100,717.65 | 3,055,510.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 166,667.00 | 2,083,627.77 | 1,116,661.66 | 2,083,627.77 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 7,500,000.00 | 8,845,884.33 | 2,019,043.08 | 8,845,884.33 | 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 | | | 7,666,667.00 | 13,985,022.10 | 5,236,422.39 | 13,985,022.10 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (7,646,124.00) | 18,841,395.11 | 27,569,451.82 | 18,841,395.11 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,646,124.00) | 18,841,395.11 | 27,569,451.82 | 18,841,395.11 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,994,851.93 | | 2,994,851.93 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,994,851.93 | | 2,994,851.93 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,994,851.93 | | 2,994,851.93 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (7,646,124.00) | 21,836,247.04 | | 21,836,247.04 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 21,836,247.04 | | 21,836,247.04 | | |
| 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 | (7,646,124.00) | 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 | 20,543.00 | 20,543.00 | 0.00 | 20,543.00 | 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 | 32,805,874.21 | 32,805,874.21 | 32,805,874.21 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,543.00 | 32,826,417.21 | 32,805,874.21 | 32,826,417.21 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 20,543.00 | 32,826,417.21 | 32,805,874.21 | 32,826,417.21 | | |

| Description | Resource Codes | 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 | 165,452.00 | 122,630.03 | 165,452.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 2,890,058.00 | 1,978,087.62 | 2,890,058.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 3,055,510.00 | 2,100,717.65 | 3,055,510.00 | 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 | 20,661.77 | 16,288.47 | 20,661.77 | 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 | 166,667.00 | 2,062,766.00 | 1,100,373.19 | 2,062,766.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 166,667.00 | 2,083,627.77 | 1,116,661.66 | 2,083,627.77 | 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 | 444,824.00 | 138,393.00 | 444,824.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 7,500,000.00 | 7,043,339.33 | 1,195,326.01 | 7,043,339.33 | 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 | 1,357,721.00 | 665,324.07 | 1,357,721.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 7,500,000.00 | 8,845,884.33 | 2,019,043.08 | 8,845,884.33 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 7,668,667.00 | 13,985,022.10 | 5,236,422.39 | 13,985,022.10 | | |

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

| Resource | Description | 2013/14 Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 21,836,247.04 |
| Total, Restricted Balance | | 21,836,247.04 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 72,000.00 | 72,000.00 | 30,883.54 | 72,000.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 72,000.00 | 72,000.00 | 30,883.54 | 72,000.00 | | |
| 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 | 72,000.00 | 72,000.00 | 0.00 | 72,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 72,000.00 | 72,000.00 | 0.00 | 72,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | 30,883.54 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 30,883.54 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 310,223.52 | | 310,223.52 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 310,223.52 | | 310,223.52 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 310,223.52 | | 310,223.52 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 310,223.52 | | 310,223.52 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 310,223.52 | | 310,223.52 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 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 | 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 | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 72,000.00 | 72,000.00 | 30,883.54 | 72,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 72,000.00 | 72,000.00 | 30,883.54 | 72,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 72,000.00 | 72,000.00 | 30,883.54 | 72,000.00 | | |

| 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% |
| QASDI/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% |
| 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 | 72,000.00 | 72,000.00 | 0.00 | 72,000.00 | 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 | | | 72,000.00 | 72,000.00 | 0.00 | 72,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 72,000.00 | 72,000.00 | 0.00 | 72,000.00 | | |

| 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) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 310,223.52 |
| Total, Restricted Balance | | 310,223.52 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,522,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 1,522,000.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,522,000.00) | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,522,000.00) | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 7,263,274.57 | | 7,263,274.57 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 7,263,274.57 | | 7,263,274.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 7,263,274.57 | | 7,263,274.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (1,522,000.00) | 7,263,274.57 | | 7,263,274.57 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 7,263,274.57 | | 7,263,274.57 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (1,522,000.00) | 0.00 | | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 1,522,000.00 | 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) | | | 1,522,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,522,000.00 | 0.00 | 0.00 | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 43,364.88 | | 43,364.88 | 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) | | | 0.00 | 43,364.88 | | 43,364.88 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 43,364.88 | | 43,364.88 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 43,364.88 | | 43,364.88 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 43,364.88 | | 43,364.88 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| 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) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | (26.99) | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | (26.99) | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (26.99) | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (26.99) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 41,598.82 | | 41,598.82 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 41,598.82 | | 41,598.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 41,598.82 | | 41,598.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 41,598.82 | | 41,598.82 | | |
| 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 | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 41,598.82 | | 41,598.82 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 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 Voted Indebtedness Levies Secured Roll | | 8611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 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% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | (26.99) | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | (26.99) | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | (26.99) | 0.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| 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 | | | | | | | | |
| 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% |
| (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 |
|---------------------------|-------------|----------------------------------|
| 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) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,986,742.00 | 14,986,742.00 | 8,661,543.60 | 14,986,742.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 14,986,742.00 | 14,986,742.00 | 8,661,543.60 | 14,986,742.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 55,681.27 | 56,952.92 | 32,801.65 | 56,952.92 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 24,934.11 | 25,836.55 | 13,571.66 | 25,836.55 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 9,500.00 | 9,500.00 | (179.70) | 9,500.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 15,085,631.00 | 15,119,631.00 | 10,590,159.89 | 15,119,631.00 | 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 | | | 15,175,746.38 | 15,211,920.47 | 10,636,353.50 | 15,211,920.47 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (189,004.38) | (225,178.47) | (1,974,809.90) | (225,178.47) | | |
| 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) | | | (189,004.38) | (225,178.47) | (1,974,809.90) | (225,178.47) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,098,166.06 | | 2,098,166.06 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,098,166.06 | | 2,098,166.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | 2,098,166.06 | | 2,098,166.06 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | (189,004.38) | 1,872,987.59 | | 1,872,987.59 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | (189,004.38) | 1,872,987.59 | | 1,872,987.59 | | |

| 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) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 14,986,742.00 | 14,986,742.00 | 8,660,457.41 | 14,986,742.00 | 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 | 1,066.19 | 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 | | | 14,986,742.00 | 14,986,742.00 | 8,661,543.60 | 14,986,742.00 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 14,986,742.00 | 14,986,742.00 | 8,661,543.60 | 14,986,742.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 55,681.27 | 56,952.92 | 32,801.65 | 56,952.92 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 55,681.27 | 56,952.92 | 32,801.65 | 56,952.92 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,357.13 | 6,516.55 | 3,753.16 | 6,516.55 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,259.61 | 4,356.90 | 2,404.64 | 4,356.90 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 11,750.02 | 13,334.97 | 6,476.17 | 13,334.97 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 278.41 | 28.48 | 16.41 | 28.48 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,396.37 | 1,599.65 | 921.28 | 1,599.65 | 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 | 892.57 | 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 | | | 24,934.11 | 25,836.55 | 13,571.66 | 25,836.55 | 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 | 9,500.00 | 9,500.00 | (179.70) | 9,500.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 9,500.00 | 9,500.00 | (179.70) | 9,500.00 | 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 | 3,300.00 | 3,300.00 | 2,490.91 | 3,300.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 15,071,261.00 | 15,102,761.00 | 10,582,291.77 | 15,102,761.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 2,500.00 | 2,025.95 | 2,500.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,820.00 | 10,820.00 | 3,351.26 | 10,820.00 | 0.00 | 0.0% |
| Communications | | 5900 | 250.00 | 250.00 | 0.00 | 250.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 15,085,631.00 | 15,119,631.00 | 10,590,159.69 | 15,119,631.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 15,175,746.38 | 15,211,920.47 | 10,636,353.50 | 15,211,920.47 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 |
|--------------------------------|-------------|-----------------------|
| | | Projected Year Totals |
| Total, Restricted Net Position | | 0.00 |

STATE REPORTS

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Linda Latasa

Telephone: 408-928-6846

Title: Asst. Superintendent, Business Services

E-mail: linda.latasa@arUSD.org

Criteria and Standards Review Summary

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

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

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

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

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

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

FORM A

AVERAGE DAILY ATTENDANCE



| 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 | 10,829.41 | 11,236.41 | 10,899.17 | 11,236.41 | 0.00 | 0% |
| 2. Special Education | 440.97 | 376.15 | 371.42 | 376.15 | 0.00 | 0% |
| HIGH SCHOOL | | | | | | |
| 3. General Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| COUNTY SUPPLEMENT | | | | | | |
| 5. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Special Education | 104.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. TOTAL, K-12 ADA | 11,375.11 | 11,612.56 | 11,270.59 | 11,612.56 | 0.00 | 0% |
| 8. ADA for Necessary Small Schools also included in lines 1 - 4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 9. Regional Occupational Centers/Programs (ROC/P)* | | | | | | |
| CLASSES FOR ADULTS | | | | | | |
| 10. Concurrently Enrolled Secondary Students* | | | | | | |
| 11. Adults Enrolled, State Apportioned* | | | | | | |
| 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* | | | | | | |
| 13. TOTAL, CLASSES FOR ADULTS | | | | | | |
| 14. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) | 11,375.11 | 11,612.56 | 11,270.59 | 11,612.56 | 0.00 | 0% |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 16. Elementary* | | | | | | |
| 17. High School* | | | | | | |
| 18. TOTAL, SUPPLEMENTAL HOURS | | | | | | |

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|---|---|---|-----------------------------------|---|
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 19. ELEMENTARY | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| 20. HIGH SCHOOL | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| CHARTER SCHOOLS | | | | | | |
| 21. Charter ADA funded thru the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. All Other Block Grant Funded Charters | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 22. Charter ADA funded thru the Revenue Limit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 24. SUPPLEMENTAL INSTRUCTIONAL HOURS* | | | | | | |
| BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER | | | | | | |
| 25. Regular Elementary and High School ADA (SB 937) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| BASIC AID OPEN ENROLLMENT | | | | | | |
| 26. Regular Elementary and High School ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

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

FORM CASH

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|----------------------|--------------------------------------|----------------|----------------|---------------|-----------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| | 8010-8019 | | 6,927,819.00 | (1,308,458.00) | 7,949,378.00 | 0.00 | 8,951,900.00 | 7,741,924.00 | 4,475,950.00 | 4,910,914.00 |
| | 8020-8079 | | 31,213.00 | 66,782.00 | 11,428.00 | 1,250,466.00 | 2,603,878.00 | 4,676,220.00 | 2,982,222.00 | 285,119.00 |
| | 8080-8099 | | 0.00 | 215,764.00 | (329,059.00) | (737,259.00) | (294,903.00) | (294,903.00) | (295,173.00) | (284,949.00) |
| | 8100-8299 | | 50,732.00 | 66,243.00 | 1,289,177.00 | (1,149,641.00) | 37,576.00 | 1,830,856.00 | 49,821.00 | 236,504.00 |
| | 8300-8599 | | 3,687,487.00 | (1,527,682.00) | 3,426,720.00 | (2,531,057.00) | 2,101,801.00 | 183,404.00 | 1,513,306.00 | 1,115,846.00 |
| | 8600-8799 | | 335,109.00 | 183,860.00 | (181,755.00) | 239,596.00 | 320,099.00 | 209,412.00 | 295,162.00 | 110,974.00 |
| | 8910-8929 | | | | | | | | | |
| | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | | | | | | | | |
| | | | 11,032,360.00 | (2,303,491.00) | 12,165,889.00 | (2,927,895.00) | 13,720,351.00 | 14,346,913.00 | 9,021,288.00 | 6,374,408.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| | 1000-1999 | | 339,337.00 | 546,420.00 | 4,792,916.00 | 5,090,555.00 | 5,118,866.00 | 5,128,162.00 | 5,309,412.00 | 5,359,486.00 |
| | 2000-2999 | | 593,096.00 | 1,245,505.00 | 1,116,332.00 | 1,166,096.00 | 1,151,404.00 | 1,207,392.00 | 1,165,618.00 | 1,239,699.00 |
| | 3000-3999 | | 839,006.00 | 332,063.00 | 1,833,275.00 | 1,882,004.00 | 1,945,458.00 | 1,984,519.00 | 2,008,877.00 | 2,036,528.00 |
| | 4000-4999 | | 95,779.00 | 105,051.00 | 205,529.00 | 619,677.00 | 652,378.00 | 247,552.00 | 240,669.00 | 750,100.00 |
| | 5000-5999 | | 149,472.00 | 467,520.00 | 674,413.00 | 1,735,362.00 | 821,279.00 | 1,422,930.00 | 1,335,456.00 | 1,554,661.00 |
| | 6000-6599 | | | | | | 88,731.00 | 0.00 | 0.00 | 5,383.00 |
| | 7000-7499 | | 8,223.00 | 0.00 | 8,223.00 | 67,710.00 | 9,103.00 | (2,034.00) | (141,731.00) | 15,466.00 |
| | 7600-7629 | | | | | | | | | |
| | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | | | | | | | | |
| | | | 2,024,913.00 | 2,696,559.00 | 8,630,688.00 | 10,561,504.00 | 9,787,219.00 | 9,988,521.00 | 9,918,301.00 | 10,961,303.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | |
| Assets | | | | | | | | | | |
| | 9111-9199 | | | | | | | | | |
| | 9200-9299 | | | | | | | | | |
| | 9310 | | 139,334.00 | 8,650,641.00 | 431,788.00 | 2,406,110.00 | 12,286.00 | 1,798,773.00 | (33,044.00) | (300,603.00) |
| | 9320 | | | | | | | | | |
| | 9330 | | | | | | | | | |
| | 9340 | | | | | | | | | |
| | SUBTOTAL ASSETS | | 139,334.00 | 8,650,641.00 | 431,788.00 | 2,406,110.00 | 12,286.00 | 1,798,773.00 | (33,044.00) | (300,603.00) |
| Liabilities | | | | | | | | | | |
| | 9500-9599 | | | | | | | | | |
| | 9610 | | 5,415,819.00 | 2,242,403.00 | (525,898.00) | (317,588.00) | (1,125,047.00) | 404,828.00 | (409,116.00) | (1,515,125.00) |
| | 9640 | | | | | | | | | |
| | 9650 | | | | | | | | | |
| | SUBTOTAL LIABILITIES | | 5,415,819.00 | 2,242,403.00 | (525,898.00) | (317,588.00) | (1,125,047.00) | 404,828.00 | (409,116.00) | (1,515,125.00) |
| | Nonoperating | | | | | | | | | |
| | Suspense Clearing | | | | | | | | | |
| | TOTAL BALANCE SHEET | | (5,276,485.00) | 6,408,238.00 | 957,686.00 | 2,723,698.00 | 1,137,333.00 | 1,393,945.00 | 376,072.00 | 1,214,522.00 |
| E. NET INCREASE/DECREASE | | | | | | | | | | |
| | (B - C + D) | | 3,730,962.00 | 1,408,188.00 | 4,492,887.00 | (10,765,701.00) | 5,070,465.00 | 5,752,337.00 | (520,941.00) | (3,372,373.00) |
| F. ENDING CASH (A + E) | | | | | | | | | | |
| | | | 8,753,870.00 | 10,162,058.00 | 14,654,945.00 | 3,889,244.00 | 8,959,709.00 | 14,712,046.00 | 14,191,105.00 | 10,818,732.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

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

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|--------|---------------|----------------|----------------|----------------|--------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 10,818,732.00 | 12,332,265.00 | 10,921,457.00 | 7,491,165.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| Property Taxes | | 7,672,456.00 | 3,165,887.00 | 187,774.00 | 2,761,543.00 | 6,814,063.00 | | 60,251,130.00 | 60,251,130.00 |
| Miscellaneous Funds | | 1,720,055.00 | 4,505,434.00 | 1,169,574.00 | 6,085,400.00 | | | 25,387,791.00 | 25,387,792.00 |
| Federal Revenue | | (442,236.00) | (388,296.00) | (213,077.00) | (1,070,697.00) | | | (4,134,788.00) | (4,134,788.00) |
| Other State Revenue | | 1,350,497.00 | 164,199.00 | 697,160.00 | 2,969,503.00 | 374,750.00 | | 7,967,377.00 | 7,967,378.27 |
| Other Local Revenue | | 609,723.00 | 455,748.00 | 356,785.00 | 309,204.00 | 150,000.00 | | 9,851,285.00 | 9,851,284.00 |
| Interfund Transfers In | | 215,939.00 | 148,699.00 | 357,822.00 | 2,176,634.00 | 1,327,935.00 | | 5,739,486.00 | 5,739,485.20 |
| All Other Financing Sources | | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 11,126,434.00 | 8,051,651.00 | 2,556,038.00 | 13,231,587.00 | 8,666,748.00 | 0.00 | 105,062,281.00 | 105,062,281.47 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 5,359,466.00 | 5,359,466.00 | 5,359,466.00 | 5,359,466.00 | | | 53,123,098.00 | 53,123,099.51 |
| Classified Salaries | | 1,239,699.00 | 1,239,699.00 | 1,239,699.00 | 1,239,699.00 | | | 13,843,938.00 | 13,843,938.43 |
| Employee Benefits | | 2,036,528.00 | 2,036,528.00 | 2,036,528.00 | 2,036,528.00 | | | 21,007,842.00 | 21,007,840.72 |
| Books and Supplies | | 750,100.00 | 750,100.00 | 750,100.00 | 750,100.00 | | | 5,917,135.00 | 5,917,135.97 |
| Services | | 1,554,661.00 | 1,554,661.00 | 1,554,661.00 | 1,554,661.00 | | | 14,379,737.00 | 14,379,735.40 |
| Capital Outlay | | 5,383.00 | 5,383.00 | 5,383.00 | 5,383.00 | | | 115,646.00 | 115,647.00 |
| Other Outgo | | 15,466.00 | 15,466.00 | 15,466.00 | (216,250.00) | | | (204,892.00) | (204,894.02) |
| Interfund Transfers Out | | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 10,961,303.00 | 10,961,303.00 | 10,961,303.00 | 10,729,587.00 | 0.00 | 0.00 | 108,182,504.00 | 108,182,504.01 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash Not In Treasury | | | | | | | | 0.00 | |
| Accounts Receivable | | | | | | | | | |
| Due From Other Funds | | 831,715.00 | 255,819.00 | 659,730.00 | (4,774,081.00) | | | 10,078,468.00 | |
| Stores | | | | | | | | 0.00 | |
| Prepaid Expenditures | | | | | | | | 0.00 | |
| Other Current Assets | | | | | | | | 0.00 | |
| SUBTOTAL ASSETS | | 831,715.00 | 255,819.00 | 659,730.00 | (4,774,081.00) | 0.00 | 0.00 | 10,078,468.00 | |
| Liabilities | | | | | | | | | |
| Accounts Payable | | (516,687.00) | (1,243,025.00) | (4,315,243.00) | (3,453,731.00) | | | (5,358,410.00) | |
| Due To Other Funds | | | | | | | | 0.00 | |
| Current Loans | | | | | | | | 0.00 | |
| Deferred Revenues | | | | | | | | 0.00 | |
| SUBTOTAL LIABILITIES | | (516,687.00) | (1,243,025.00) | (4,315,243.00) | (3,453,731.00) | 0.00 | 0.00 | (5,358,410.00) | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET TRANSACTIONS | | 1,348,402.00 | 1,498,844.00 | 4,974,973.00 | (1,320,350.00) | 0.00 | 0.00 | 15,436,878.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 1,513,533.00 | (1,410,808.00) | (3,430,292.00) | 1,181,650.00 | 8,666,748.00 | 0.00 | 12,316,655.00 | (3,120,222.54) |
| F. ENDING CASH (A + E) | | 12,332,265.00 | 10,921,457.00 | 7,491,165.00 | 8,672,815.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 17,339,563.00 | |

FORM ICR

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,257,092.22
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. _____

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) 83,708,787.44

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) 5.09%

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) | 4,012,864.30 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,608,539.61 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 485,481.89 |
| 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) | 0.00 |
| 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) | 6,106,885.80 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (374,282.35) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,732,603.45 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 75,326,840.48 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 9,393,573.09 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 6,918,886.84 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 192,089.63 |
| 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) | 887,419.22 |
| 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) | 38,583.31 |
| 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) | 9,052,472.66 |
| 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) | 0.00 |
| 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) | 7,908,706.47 |
| 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) | 109,718,571.70 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.57%

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)

5.22%

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) | 6,106,885.80 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 562,764.15 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| 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 (6.42%) times Part III, Line B18); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.42%) times Part III, Line B18); zero if positive | (374,282.35) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (374,282.35) |
| 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: | 5.22% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-187,141.18) is applied to the current year calculation and the remainder (\$-187,141.17) is deferred to one or more future years: | 5.40% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-124,760.78) is applied to the current year calculation and the remainder (\$-249,521.57) is deferred to one or more future years: | 5.45% |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | (374,282.35) |

Approved indirect cost rate: 6.42%
Highest rate used in any program: 6.42%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 3,378,284.68 | 203,339.00 | 6.02% |
| 01 | 3110 | 64,950.00 | 4,170.00 | 6.42% |
| 01 | 3310 | 2,594,048.00 | 159,610.00 | 6.15% |
| 01 | 3311 | 23,686.00 | 948.00 | 4.00% |
| 01 | 3315 | 70,127.00 | 3,870.00 | 5.52% |
| 01 | 3320 | 143,685.00 | 7,185.00 | 5.00% |
| 01 | 3327 | 136,263.00 | 6,160.00 | 4.52% |
| 01 | 3345 | 693.00 | 44.00 | 6.35% |
| 01 | 4035 | 950,899.27 | 59,700.00 | 6.28% |
| 01 | 4203 | 715,247.10 | 14,305.00 | 2.00% |
| 01 | 5640 | 436,021.80 | 18,350.00 | 4.21% |
| 01 | 6010 | 2,745,710.00 | 137,285.00 | 5.00% |
| 01 | 6286 | 23,067.07 | 1,481.17 | 6.42% |
| 01 | 6500 | 10,713,080.14 | 518,472.00 | 4.84% |
| 01 | 7090 | 343,049.31 | 10,291.48 | 3.00% |
| 01 | 7400 | 1,487,512.84 | 74,478.00 | 5.01% |
| 01 | 7405 | 1,614,144.00 | 102,882.00 | 6.37% |
| 01 | 8150 | 2,507,542.00 | 160,984.00 | 6.42% |
| 13 | 5310 | 7,828,686.60 | 415,792.00 | 5.31% |
| 13 | 5370 | 80,019.87 | 4,162.02 | 5.20% |

FORM MYP
MULTIYEAR PROJECTIONS

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 78,859,865.00 | 10.05% | 86,788,994.00 | -0.36% | 86,474,523.00 |
| 2. Federal Revenues | 8100-8299 | 120,000.00 | 0.00% | 120,000.00 | 0.00% | 120,000.00 |
| 3. Other State Revenues | 8300-8599 | 1,941,299.00 | -1.29% | 1,916,304.00 | -3.88% | 1,841,954.00 |
| 4. Other Local Revenues | 8600-8799 | 5,766,150.00 | 0.00% | 5,766,150.00 | -62.09% | 2,186,015.00 |
| 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 | (12,496,117.14) | -0.07% | (12,487,374.00) | 2.91% | (12,850,617.00) |
| 6. Total (Sum lines A1 thru A5c) | | 74,191,196.86 | 10.67% | 82,104,074.00 | -5.28% | 77,771,875.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 42,332,070.97 | | 42,540,898.00 |
| a. Base Salaries | | | | | | |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 208,827.03 | | (708,133.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 42,332,070.97 | 0.49% | 42,540,898.00 | -1.66% | 41,832,765.00 |
| 2. Classified Salaries | | | | 10,002,637.22 | | 10,094,599.00 |
| a. Base Salaries | | | | | | |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 91,961.78 | | 47,001.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,002,637.22 | 0.92% | 10,094,599.00 | 0.47% | 10,141,600.00 |
| 3. Employee Benefits | 3000-3999 | 16,368,321.56 | 0.83% | 16,503,950.00 | -1.42% | 16,270,043.00 |
| 4. Books and Supplies | 4000-4999 | 2,390,775.14 | 73.16% | 4,139,775.00 | -43.48% | 2,339,775.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,760,859.00 | 1.34% | 6,851,639.00 | 1.13% | 6,929,393.00 |
| 6. Capital Outlay | 6000-6999 | 108,724.00 | 0.00% | 108,724.00 | 0.00% | 108,724.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 215,060.00 | -30.38% | 149,721.00 | 0.45% | 150,397.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,903,508.67) | -7.96% | (1,751,922.00) | -1.52% | (1,725,360.00) |
| 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) | | 76,274,939.22 | 3.10% | 78,637,384.00 | -3.29% | 76,047,337.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (2,083,742.36) | | 3,466,690.00 | | 1,724,538.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 10,813,466.99 | | 8,729,724.63 | | 12,196,414.63 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 8,729,724.63 | | 12,196,414.63 | | 13,920,952.63 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 20,000.00 | | 20,000.00 | | 20,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | 5,768,437.00 | | 10,074,285.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,245,475.00 | | 3,171,879.00 | | 3,078,682.00 |
| 2. Unassigned/Unappropriated | 9790 | 5,464,249.63 | | 3,236,098.63 | | 747,985.63 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 8,729,724.63 | | 12,196,414.63 | | 13,920,952.63 |

| 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 | 3,245,475.00 | | 3,171,879.00 | | 3,078,682.00 |
| c. Unassigned/Unappropriated | 9790 | 5,464,249.63 | | 3,236,098.63 | | 747,985.63 |
| (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) | | 8,709,724.63 | | 6,407,977.63 | | 3,826,667.63 |
| 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. | | | | | | |
| 2013-14 through 2015-16: Revenues Budget has been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2014-15 and 2015-16 include step increases and projected lower enrollment, thus reduction in certificated positions. Also, District anticipates on adopting new textbook in 2014-15. Additionally, in 2015-16, local revenues are reduced by \$3.5 million due to the expiration of the District's Parcel Tax, with plans to staff K-3 at 24:1. Explanation for B2d: 2014-15 and 2015-16 include step increases. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 2,644,269.00 | 8.20% | 2,861,178.00 | -0.95% | 2,833,864.00 |
| 2. Federal Revenues | 8100-8299 | 7,847,378.27 | -10.66% | 7,011,017.00 | 0.00% | 7,011,017.00 |
| 3. Other State Revenues | 8300-8599 | 7,909,985.00 | -50.15% | 3,943,116.00 | 0.39% | 3,958,430.00 |
| 4. Other Local Revenues | 8600-8799 | (26,664.80) | 176.85% | (73,821.00) | 6.40% | (78,546.00) |
| 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 | 12,496,117.14 | -0.07% | 12,487,374.00 | 2.91% | 12,850,617.00 |
| 6. Total (Sum lines A1 thru A5c) | | 30,871,084.61 | -15.04% | 26,228,864.00 | 1.32% | 26,575,382.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 10,791,028.54 | | 9,960,271.00 |
| a. Base Salaries | | | | | | |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | (830,757.54) | | (343,729.00) |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,791,028.54 | -7.70% | 9,960,271.00 | -3.45% | 9,616,542.00 |
| 2. Classified Salaries | | | | 3,841,302.21 | | 3,860,824.00 |
| a. Base Salaries | | | | | | |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | 19,521.79 | | (696.00) |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,841,302.21 | 0.51% | 3,860,824.00 | -0.02% | 3,860,128.00 |
| 3. Employee Benefits | 3000-3999 | 4,639,519.16 | -3.62% | 4,471,592.00 | -1.30% | 4,413,307.00 |
| 4. Books and Supplies | 4000-4999 | 3,526,360.83 | -16.47% | 2,945,724.00 | -6.46% | 2,755,439.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,618,876.40 | -40.73% | 4,515,693.00 | 2.28% | 4,618,731.00 |
| 6. Capital Outlay | 6000-6999 | 6,923.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,483,554.65 | -9.82% | 1,337,798.00 | -1.99% | 1,311,236.00 |
| 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) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 31,907,564.79 | -15.09% | 27,091,902.00 | -1.91% | 26,575,383.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,036,480.18) | | (863,038.00) | | (1.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1c) | | 2,793,629.13 | | 1,757,148.95 | | 894,110.95 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,757,148.95 | | 894,110.95 | | 894,109.95 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,757,149.34 | | 894,110.95 | | 894,109.95 |
| 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 | (0.39) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,757,148.95 | | 894,110.95 | | 894,109.95 |

| 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. | | | | | | |
| Revenues budget for fiscal years 2013-14 through 2015-16 has been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2014-15 and 2015-16 include step increases in addition to the loss of certificated FTE's due to expiration of QEIA and Common Core funds. In addition, state revenues will also be reduced by \$1.3 million and \$2.4 million for QEIA and Common Core, respectively. Explanation for 2d: 2014-15 and 2015-16 include step increase and reduction in additional time under Common Core in 2015-16, as one time funds expire. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 81,504,134.00 | 9.99% | 89,650,172.00 | -0.38% | 89,308,387.00 |
| 2. Federal Revenues | 8100-8299 | 7,967,378.27 | -10.50% | 7,131,017.00 | 0.00% | 7,131,017.00 |
| 3. Other State Revenues | 8300-8599 | 9,851,284.00 | -40.52% | 5,859,420.00 | -1.01% | 5,800,384.00 |
| 4. Other Local Revenues | 8600-8799 | 5,739,485.20 | -0.82% | 5,692,329.00 | -62.98% | 2,107,469.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 105,062,281.47 | 3.11% | 108,332,938.00 | -3.68% | 104,347,257.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 53,123,099.51 | | 52,501,169.00 |
| a. Base Salaries | | | | 0.00 | | 0.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | (621,930.51) | | (1,051,862.00) |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 53,123,099.51 | -1.17% | 52,501,169.00 | -2.00% | 51,449,307.00 |
| 2. Classified Salaries | | | | 13,843,939.43 | | 13,955,423.00 |
| a. Base Salaries | | | | 0.00 | | 0.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 111,483.57 | | 46,305.00 |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 13,843,939.43 | 0.81% | 13,955,423.00 | 0.33% | 14,001,728.00 |
| 3. Employee Benefits | 3000-3999 | 21,007,840.72 | -0.15% | 20,975,542.00 | -1.39% | 20,683,350.00 |
| 4. Books and Supplies | 4000-4999 | 5,917,135.97 | 19.75% | 7,085,499.00 | -28.09% | 5,095,214.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 14,379,735.40 | -20.95% | 11,367,332.00 | 1.59% | 11,548,124.00 |
| 6. Capital Outlay | 6000-6999 | 115,647.00 | -5.99% | 108,724.00 | 0.00% | 108,724.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 215,060.00 | -30.38% | 149,721.00 | 0.45% | 150,397.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (419,954.02) | -1.39% | (414,124.00) | 0.00% | (414,124.00) |
| 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) | | 108,182,504.01 | -2.27% | 105,729,286.00 | -2.94% | 102,622,720.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (3,120,222.54) | | 2,603,652.00 | | 1,724,537.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 13,607,096.12 | | 10,486,873.58 | | 13,090,525.58 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 10,486,873.58 | | 13,090,525.58 | | 14,815,062.58 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 20,000.00 | | 20,000.00 | | 20,000.00 |
| b. Restricted | 9740 | 1,757,149.34 | | 894,110.95 | | 894,109.95 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 5,768,437.00 | | 10,074,285.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,245,475.00 | | 3,171,879.00 | | 3,078,682.00 |
| 2. Unassigned/Unappropriated | 9790 | 5,464,249.24 | | 3,236,098.63 | | 747,985.63 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 10,486,873.58 | | 13,090,525.58 | | 14,815,062.58 |

| 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 | 3,245,475.00 | | 3,171,879.00 | | 3,078,682.00 |
| c. Unassigned/Unappropriated | 9790 | 5,464,249.63 | | 3,236,098.63 | | 747,985.63 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | (0.39) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) | | 8,709,724.24 | | 6,407,977.63 | | 3,826,667.63 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.05% | | 6.06% | | 3.73% |
| 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 | | 0.00 | | 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) | | 11,270.59 | | 10,876.31 | | 10,440.87 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 108,182,504.01 | | 105,729,286.00 | | 102,622,720.00 |
| 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) | | 108,182,504.01 | | 105,729,286.00 | | 102,622,720.00 |
| 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) | | 3,245,475.12 | | 3,171,878.58 | | 3,078,681.60 |
| 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) | | 3,245,475.12 | | 3,171,878.58 | | 3,078,681.60 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

FORM NCMOE

| 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 | 108,182,504.01 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385) | All | All | 1000-7999 | 9,006,514.07 |
| 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 | 184,933.13 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 108,724.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 185,000.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 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) | | | | 478,657.13 |
| 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 | 584,588.09 |
| 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) | | | | 99,281,920.90 |
| F. Charter school expenditure adjustments (From Section IV) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 99,281,920.90 |

| 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)* | | 11,338.54 |
| 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) | | 11,338.54 |
| D. Charter school ADA adjustments (From Section IV) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 11,338.54 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 8,756.15 |
| 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.) | 94,893,937.51 | 8,186.98 |
| 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) | 94,893,937.51 | 8,186.98 |
| B. Required effort (Line A.2 times 90%) | 85,404,543.76 | 7,368.28 |
| C. Current year expenditures (Line I.G and Line II.F) | 99,281,920.90 | 8,756.15 |
| 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 |

FORM SIA

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (25,500.00) | 0.00 | (419,954.02) | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| 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 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 23,000.00 | 0.00 | 419,954.02 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 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 | 2,500.00 | 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 | 25,500.00 | (25,500.00) | 419,954.02 | (419,954.02) | 0.00 | 0.00 | | |

FORM 01CS
CRITERIA & STANDARDS
REVIEW

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | LCFF/Revenue Limit (Funded) ADA | | Percent Change | Status |
|-------------------------------|---|---|----------------|--------|
| | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals | | |
| Current Year (2013-14) | 11,619.27 | 11,612.56 | -0.1% | Met |
| 1st Subsequent Year (2014-15) | 11,338.54 | 11,320.35 | -0.2% | Met |
| 2nd Subsequent Year (2015-16) | 11,111.73 | 10,935.65 | -1.6% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|---------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2013-14) | 11,848 | 11,777 | -0.6% | Met |
| 1st Subsequent Year (2014-15) | 11,611 | 11,365 | -2.1% | Not Met |
| 2nd Subsequent Year (2015-16) | 11,379 | 10,910 | -4.1% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

For second interim, enrollment projections have been adjusted based on enrollment history and growing new and existing charters within Alum Rock boundaries. As such, District has revised enrollment projections for 2014-15 and forward.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|--|---|--|
| Third Prior Year (2010-11) | 12,227 | 12,668 | 96.5% |
| Second Prior Year (2011-12) | 12,031 | 12,569 | 95.7% |
| First Prior Year (2012-13) | 11,619 | 12,077 | 96.2% |
| Historical Average Ratio: | | | 96.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 96.6% |

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 A1, 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) | 11,271 | 11,777 | 95.7% | Met |
| 1st Subsequent Year (2014-15) | 10,876 | 11,365 | 95.7% | Met |
| 2nd Subsequent Year (2015-16) | 10,441 | 10,910 | 95.7% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

| Fiscal Year | LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | | | | |
| Current Year (2013-14) | 83,502,235.00 | 85,638,922.00 | 2.6% | Not Met |
| 1st Subsequent Year (2014-15) | 82,996,132.00 | 93,784,961.00 | 13.0% | Not Met |
| 2nd Subsequent Year (2015-16) | 83,229,503.00 | 93,443,174.00 | 12.3% | Not Met |

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

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

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

Explanation:
(required if NOT met)

At First Interim, charter state aid (Aptitud) was still included under object 8015. At Second Interim, with guidance from SCCOE, charter state aid has been changed to be included under object 8011. Additionally, percentage of funded LCFF has increased to 28.05% at Second Interim.

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) | 64,542,317.97 | 70,474,000.80 | 91.6% |
| Second Prior Year (2011-12) | 63,807,908.08 | 70,743,893.01 | 90.2% |
| First Prior Year (2012-13) | 63,935,185.94 | 71,085,533.27 | 89.9% |
| | Historical Average Ratio: | | 90.6% |

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 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): | 87.6% to 93.6% | 87.6% to 93.6% | 87.6% to 93.6% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2013-14) | 68,703,029.75 | 76,274,939.22 | 90.1% | Met |
| 1st Subsequent Year (2014-15) | 69,139,447.00 | 78,637,384.00 | 87.9% | Met |
| 2nd Subsequent Year (2015-16) | 68,244,408.00 | 76,047,337.00 | 89.7% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2013-14) | 7,965,337.27 | 7,967,378.27 | 0.0% | No |
| 1st Subsequent Year (2014-15) | 7,128,976.00 | 7,131,017.00 | 0.0% | No |
| 2nd Subsequent Year (2015-16) | 7,128,976.00 | 7,131,017.00 | 0.0% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2013-14) | 9,649,997.00 | 9,851,284.00 | 2.1% | No |
| 1st Subsequent Year (2014-15) | 5,817,428.00 | 5,859,420.00 | 0.7% | No |
| 2nd Subsequent Year (2015-16) | 5,774,878.00 | 5,800,384.00 | 0.4% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2013-14) | 5,305,361.74 | 5,739,485.20 | 8.2% | Yes |
| 1st Subsequent Year (2014-15) | 5,798,064.00 | 5,692,329.00 | -1.8% | No |
| 2nd Subsequent Year (2015-16) | 2,217,929.00 | 2,107,469.00 | -5.0% | No |

Explanation:
(required if Yes)

For 2013-14, at Second Interim, net state support based on SELPA revenue apportionment projections has increased over \$300K along with minor increases in local donations and lease agreements.

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2013-14) | 6,172,183.26 | 5,917,135.97 | -4.1% | No |
| 1st Subsequent Year (2014-15) | 5,011,481.00 | 7,085,499.00 | 41.4% | Yes |
| 2nd Subsequent Year (2015-16) | 4,909,587.00 | 5,095,214.00 | 3.8% | No |

Explanation:
(required if Yes)

District anticipates on adopting new text books in 2014-15.

| | | | | |
|--|---------------|---------------|------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2013-14) | 13,553,928.40 | 14,379,735.40 | 6.1% | Yes |
| 1st Subsequent Year (2014-15) | 11,121,359.00 | 11,367,332.00 | 2.2% | No |
| 2nd Subsequent Year (2015-16) | 11,276,995.00 | 11,548,124.00 | 2.4% | No |

Explanation:
(required if Yes)

For 2013-14, at Second Interim, services and other operating expenditures have increased due to increased in restricted funds for 1) Prop 39 funds, local donations, and 2) routine operational changes as well as unforeseen/emergency maintenance, operational, and transportation needs.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2013-14) | 22,920,696.01 | 23,558,147.47 | 2.8% | Met |
| 1st Subsequent Year (2014-15) | 18,744,468.00 | 18,682,766.00 | -0.3% | Met |
| 2nd Subsequent Year (2015-16) | 15,121,783.00 | 15,038,870.00 | -0.5% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2013-14) | 19,726,111.66 | 20,296,871.37 | 2.9% | Met |
| 1st Subsequent Year (2014-15) | 16,132,840.00 | 18,452,831.00 | 14.4% | Not Met |
| 2nd Subsequent Year (2015-16) | 16,186,582.00 | 16,643,338.00 | 2.8% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

District anticipates on adopting new text books in 2014-15.

For 2013-14, at Second Interim, services and other operating expenditures have increased due to increased in restricted funds for 1) Prop 39 funds, local donations, and 2) routine operational changes as well as unforeseen/emergency maintenance, operational, and transportation needs.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

| | Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution | 995,795.00 | 2,360,326.00 | Met |
| 2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7B, Line 1) | | 2,360,326.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 8.1% | 6.1% | 3.7% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.7% | 2.0% | 1.2% |

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 011, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2013-14) | (2,083,742.36) | 76,274,939.22 | 2.7% | Met |
| 1st Subsequent Year (2014-15) | 3,466,690.00 | 78,637,384.00 | N/A | Met |
| 2nd Subsequent Year (2015-16) | 1,724,538.00 | 76,047,337.00 | N/A | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|---|---------------|--------|
| | | | |
| Current Year (2013-14) | | 10,486,873.58 | Met |
| 1st Subsequent Year (2014-15) | | 13,090,525.58 | Met |
| 2nd Subsequent Year (2015-16) | | 14,815,062.58 | 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) | | 8,672,815.00 | 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) | 11,271 | 10,876 | 10,441 |
| 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 | 0.00 | 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) | 108,182,504.01 | 105,729,286.00 | 102,622,720.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 108,182,504.01 | 105,729,286.00 | 102,622,720.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 3,245,475.12 | 3,171,878.58 | 3,078,681.60 |
| 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) | 3,245,475.12 | 3,171,878.58 | 3,078,681.60 |

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) | 3,245,475.00 | 3,171,879.00 | 3,078,682.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 5,464,249.63 | 3,236,098.63 | 747,985.63 |
| 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) | (0.39) | 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) | 8,709,724.24 | 6,407,977.63 | 3,826,667.63 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 8.05% | 6.06% | 3.73% |
| District's Reserve Standard (Section 10B, Line 7): | 3,245,475.12 | 3,171,878.58 | 3,078,681.60 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|---|---|-------------------|------------------|--------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2013-14) | (12,571,632.14) | (12,496,117.14) | -0.6% | (75,515.00) | Met |
| 1st Subsequent Year (2014-15) | (11,895,600.00) | (12,487,374.00) | 5.0% | 591,774.00 | Met |
| 2nd Subsequent Year (2015-16) | (12,377,350.00) | (12,850,617.00) | 3.8% | 473,267.00 | Met |
| 1b. Transfers In, 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 |
| 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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2013 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 1 | General Fund 01 | General Fund 01 - 7439 | 64,389 |
| Certificates of Participation | 13 | Federal QSCB Funds/ General Fund 01 | Bonds Fund 21 - 7438 & 7439 | 25,000,000 |
| General Obligation Bonds | 3 to 20 | Fund 51 | Fund 51 7XXX | 71,800,240 |
| Supp Early Retirement Program | 1 to 4 | General Fund 01 | General Fund 01 - 3900 | 1,722,451 |
| State School Building Loans | | | | |
| Compensated Absences | | General Fund 01 | Fund 01 1XXX-2XXX | 265,827 |

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

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |
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| 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 | 98,678 | 65,785 | 0 | 0 |
| Certificates of Participation | 154,500 | 118,973 | 118,973 | 118,973 |
| General Obligation Bonds | 6,099,835 | 6,330,315 | 6,761,475 | 6,813,355 |
| Supp Early Retirement Program | 1,167,323 | 669,730 | 432,035 | 310,343 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---|-----------|-----------|-----------|-----------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 7,520,336 | 7,184,803 | 7,312,483 | 7,242,671 |
| Has total annual payment increased over prior year (2012-13)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 36,000.00 | 36,000.00 |
| 0.00 | 0.00 |

| Estimated | Estimated |
|-----------|-----------|
| | |

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

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 0.00 | 0.00 |
| 0.00 | 0.00 |
| 0.00 | 0.00 |

| | |
|----------|----------|
| 9,000.00 | 9,000.00 |
| 9,000.00 | 9,000.00 |
| 9,000.00 | 9,000.00 |

| | |
|----------|----------|
| 9,000.00 | 9,000.00 |
| 9,000.00 | 9,000.00 |
| 9,000.00 | 9,000.00 |

| | |
|---|---|
| 1 | 1 |
| 1 | 1 |
| 1 | 1 |

4. Comments:

ARUSD pays OPEB for one retiree up to age 65. District obligations will end 2017-18.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| 526,140.00 | 526,140.00 |
| 0.00 | 0.00 |

3. Self-Insurance Contributions

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

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| 3,855,089.00 | 3,855,089.00 |
| 3,893,639.89 | 3,893,639.89 |
| 3,932,576.29 | 3,932,576.29 |

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

| | |
|--------------|--------------|
| 3,855,089.00 | 3,855,089.00 |
| 3,893,639.89 | 3,893,639.89 |
| 3,932,576.29 | 3,932,576.29 |

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 660.3 | 634.8 | 612.4 | 588.4 |

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

506,435

7. Amount included for any tentative salary schedule increases

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| 661,724 | 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 |
| 7,129,884 | 7,201,183 | 7,273,195 |
| 85.0% | 85.0% | 85.0% |
| Varies | 1.0% | 1.0% |

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

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

No

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

Certificated (Non-management) Step and Column Adjustments

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

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 506,435 | 502,115 | 489,685 |
| 1.0% | 1.0% | 1.0% |

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 312.1 | 309.7 | 309.7 | 309.7 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

12/12/13 & 1/16/14

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:

12/12/13 & 1/16/2014

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:

Dec 12, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2014

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

221,996

% change in salary schedule from prior year
or

1.5%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

| |
|--|
| |
|--|

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |

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

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

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

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

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 | 70.0 | 70.0 | 70.0 | 69.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Negotiations Not Settled

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

4. Amount included for any tentative salary schedule increases

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

| |
|--|
| |
| |
| |
| |
| |
| |

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

TECHNICAL REVIEW CHECKLIST

SACS2013ALL Financial Reporting Software - 2013.2.1
2/27/2014 2:58:55 PM

43-69369-0000000

Second Interim
2013-14 Projected Totals
Technical Review Checks

Alum Rock Union Elementary

Santa Clara 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

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

EXCEPTION

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|-------------|
| 01 | 6500 | 8791 | -212,924.00 |

Explanation: Negative net state support based on SELPA revenue apportionment.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
2/27/2014 2:59:10 PM

43-69369-0000000

Second Interim
2013-14 Actuals to Date
Technical Review Checks

Alum Rock Union Elementary

Santa Clara 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.