

# SONOMA COUNTY OFFICE OF EDUCATION



## ***AB 2756 REPORTING REQUIREMENTS***

District: Bellevue Union School District

### **Please check one:**



The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.



The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached ☐

Signature: Judie Ray  
Chief Business Official

Date: 3/11/14

*Please submit this form and any accompanying reports to:  
Judy Thomson, Director Fiscal Services  
Sonoma County Office of Education*

March 11, 2014

TO: Alicia Henderson Ph.D., Superintendent

FROM: Susie Raymond, Director of Financial Services

RE: Second Interim Report for 2013-2014

Attached are the Second Interim Reports for 2013-2014 for the District.

### General Fund

The District is reporting a Positive Certification for the 2013-2014 through 2015-16 fiscal years. The Second Interim is based on the Local Control Funding Formula (LCFF). Fiscal year 2013-14 will be a period of transition. The Supplemental and concentration grants are added to the base grants based on an LEA's unduplicated pupil count percentage of pupils who are eligible for free and reduced price meals, or are classified as English Language Learners or Foster Youth. During the transition period a district's LCFF grant starts with historical funding for state aid, as amended for growth (or decline) in ADA, and most state categorical programs. This total is then subtracted from the district or charter school's target LCFF grant amount to measure the funding gap. The percentage of gap funding provided in this year's budget is then added to the historical base to arrive at the LCFF transition grant for 2013-14, as follows:

District:

|                                      |              |
|--------------------------------------|--------------|
| Local Control Funding Formula Target | \$13,507,217 |
| Local Control Funding Formula Floor  | (8,869,759)  |

12-13 Base ADA rate \$5,196.81 x 1,324 (increase of 41, based on P1) = 6,880,576 + 12-13 total Categorical Program Funding incorporated into LCFF = \$1,989,183 for a total of \$8,869,759

|                             |           |
|-----------------------------|-----------|
| Difference or GAP           | 4,637,458 |
| GAP x 11.78% Funding Rate = | 546,293   |

District LCFF Entitlement \$8,869,759 + \$546,293 (GAP entitlement for 13/14) = \$9,416,052 Total LCFF Entitlement which includes property taxes of \$3,919,309 and EPA account of \$1,232,991 and State Aide of \$4,263,752.

Charter:

|                                      |              |
|--------------------------------------|--------------|
| Local Control Funding Formula Target | \$4,240,054  |
| Local Control Funding Formula Floor  | (2,616, 216) |

12-13 Base ADA \$5,138.36 X 413.92 (decrease of 4.91) = \$2,126,870 + Charter Categorical & Supplemental BG/12-13 incorporated into LCFF = \$489,346 for a total of \$2,616,216.

|                           |             |
|---------------------------|-------------|
| Difference or GAP         | \$1,623,837 |
| GAP x 11.78% Funding Rate | 191,288     |

Charter LCFF Entitlement 2,616,216 + \$191,288 (GAP entitlement for 13/14) = \$2,807,504 Total LCFF Entitlement which includes property taxes of \$1,222,564 and EPA account of \$381,132 and State Aide of \$1,203,808.

**One thing to keep in mind is that our actual funding for 2013/14 will not be certified until July 2014.** The estimated P2 ADA for 13/14 at 1,324 which is an increase of 41 due to P1 data. The same ADA for 14/15 and 15/16. The estimated P2 ADA for the Charter is 413 which is a decrease of 4.91 which is based on the Charters P1 ADA. The same ADA for the out years.

There are multiple benefits to carrying higher than minimum Reserves. These reasons include volatility of state revenues, cash management, deferral management and declining enrollment. Of all the reasons for carrying higher than minimum reserves, however, state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is directly tied to the state's ongoing ability to fund the LCFF through Proposition 98 growth. Most importantly, higher than minimum reserves provide protection from volatile state revenues, thereby creating a more stable educational environment for students.

The components of the General Fund ending balance are \$1,000 (Revolving Cash), \$578,807 to cover the 3% Reserve for Economic Uncertainties, \$50,000 for ongoing maintenance. The remaining unrestricted balance is \$4,289,343.

The Restricted Fund Balance is \$377,731. Last year we had carryover in restricted funds of \$304,406. We also need to allow for the Early Retirement Incentive Program. It allows three employees per year to retire and receive a maximum of \$60,000 each at age 55, \$55,000 each at age 56, \$50,000 each at age 57, \$45,000 each at age 58 and \$40,000 each at age 59, \$35,000 each at age 60 and between 61 and 64 \$30,000 each. For this 2013/14 school year only, this Early Retirement Incentive Program shall be available to any eligible employees without limitation. A total of seven Certificated employees took the incentive for a total of \$323,000. This has been added to the Multi Year Projections.

Negotiation agreements for Certificated, Classified, Confidential and Management staff members are settled for the 2013-14 fiscal year with a 3% COLA effective 7/1/2013. This has been budgeted in current year and out years.

It is important to keep in mind that County and Redwood Consortium costs are currently based on an estimate of the number of students needing to be served. Special Education costs through the Redwood Consortium are estimated at \$1,257,249. This is with 23 SH Pre-school at \$19,313 per student, 29 SH-Primary at \$18,454 per student, 20 Non Intensive Preschool students at \$3,874 per student. Estimated Administrative costs are \$200,407. These are the estimates that I received in May for FY14 which I used for Budget.

Special Education estimated costs through SCOE are estimated at \$309,400, 6-22 SH Program \$254,400, SH Preschool Program \$55,000.

Also the District has 5 diabetic students that require a nurse. The cost for the year will be \$137,448.90 for the nursing services.

|   |                |
|---|----------------|
| Total Estimated Revenue for Special Ed: | \$1,644,693.00 |
| Cost of Redwood Consortium              | (1,257,249.00) |
| SCOE Special Ed costs                   | (315,506.00)   |
| RCSS Housing Obligation Charge          | (14,000.00)    |
| District's Special Ed Costs             | (1,302,670.83) |

|                                     |                       |
|-------------------------------------|-----------------------|
| Unfunded Special Ed or Encroachment | <u>\$1,244,732.83</u> |
|-------------------------------------|-----------------------|

|  |           |
|--|-----------|
| Estimated Transportation costs for Special Ed Students |           |
| At \$30.25 per student per day                         | \$394,700 |

|  |           |
|--|-----------|
| Special Ed Fixed Cost for Transport                    | 149,419   |
| 2012/13 Transportation Fixed Costs (Regular Education) | 183,750   |
| Total Projected Cost for Transport                     | \$727,869 |

### **Bond Fund**

The Beginning Balance in this fund is \$26,030. These funds have been assigned and will be used to towards technology. Also the District will be going out for a Bond measure on the June 2014 ballot which will be used to pay off the solar panels and modernization of Kawana School.

### **Cafeteria Fund**

The Beginning Balance in this fund is \$90,815. We have now hired a Cafeteria Manager for 4 hours a day and she will be visiting other school sites to get information to start cooking our own meals instead of contracting with an outside agency for our food. We hope to start the program in August at our Bellevue site. We also have to purchase additional equipment for our kitchens to store and cook the food. We will start with just the one site and build from there. We will continue to contract for Cotati Rohnert Park until we are cooking at all four sites.

### **Deferred Maintenance Fund**

The Beginning Balance in this fund was \$121,997. This balance has been Committed for Deferred Maintenance Projects.

### **Capital Facilities Fund**

The Beginning Balance in this fund is \$1,329,547. These funds are assigned for facility projects. It is very difficult to predict when a proposed development will reach the permit stage which generates income for this fund. Therefore, the income budget in this fund will be revised as fees are received. Expenditures will only be made if funds are available.

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 11, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

##### X POSITIVE CERTIFICATION

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

##### \_\_\_\_\_ QUALIFIED CERTIFICATION

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

##### \_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Susie Raymond

Telephone: 707 542-5197

Title: Director of Financial Services

E-mail: fraymond@bellevueusd.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?  | n/a |     |
| 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?  | n/a |     |
| S8                                   | Status of Labor Agreements                  | As of second interim projections, are salary and benefit negotiations still unsettled for:  | X   |     |
|                                      |   | • Certificated? (Section S8A, Line 1b)  |     | X   |
|                                      |   | • Classified? (Section S8B, Line 1b)  |     | X   |
| S8                                   | Labor Agreement Budget Revisions            | 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)   | X   |     |
|                                      |   | • Classified? (Section S8B, Line 3)   | n/a |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

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

| Description   | 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 11,888,940.00                        | 13.39%                     | 13,481,247.00          | 2.58%                      | 13,829,558.00          |
| 2. Federal Revenues   | 8100-8299            | 50,070.00                            | 0.00%                      | 50,070.00              | 0.00%                      | 50,070.00              |
| 3. Other State Revenues   | 8300-8599            | 251,445.00                           | 0.00%                      | 251,445.00             | 0.00%                      | 251,445.00             |
| 4. Other Local Revenues   | 8600-8799            | 230,506.00                           | 0.00%                      | 230,506.00             | 0.00%                      | 230,506.00             |
| 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            | (1,886,190.74)                       | 7.26%                      | (2,023,191.00)         | 0.69%                      | (2,037,191.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 10,534,770.26                        | 13.81%                     | 11,990,077.00          | 2.79%                      | 12,324,388.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 5,821,769.87           |                            | 6,319,422.87           |
| b. Step & Column Adjustment   |                      |                                      |                            | 174,653.00             |                            | (143,107.00)           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | 323,000.00             |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 5,821,769.87                         | 8.55%                      | 6,319,422.87           | -2.26%                     | 6,176,315.87           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,257,822.81           |                            | 1,282,979.81           |
| b. Step & Column Adjustment   |                      |                                      |                            | 25,157.00              |                            | 25,660.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,257,822.81                         | 2.00%                      | 1,282,979.81           | 2.00%                      | 1,308,639.81           |
| 3. Employee Benefits  | 3000-3999            | 1,871,890.79                         | 1.00%                      | 1,890,609.00           | 1.00%                      | 1,909,515.00           |
| 4. Books and Supplies   | 4000-4999            | 903,434.30                           | 0.06%                      | 904,000.00             | 0.06%                      | 904,000.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,262,389.36                         | 0.05%                      | 1,263,000.00           | 0.00%                      | 1,263,000.00           |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 448,859.90                           | 14.35%                     | 513,261.00             | 1.20%                      | 519,441.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (93,988.00)                          | 0.00%                      | (93,988.00)            | 0.00%                      | (93,988.00)            |
| 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)   |                      | 11,472,179.03                        | 5.29%                      | 12,079,284.68          | -0.76%                     | 11,986,923.68          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (937,408.77)                         |                            | (89,207.68)            |                            | 337,464.32             |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 5,856,559.50                         |                            | 4,919,150.73           |                            | 4,829,943.05           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 4,919,150.73                         |                            | 4,829,943.05           |                            | 5,167,407.37           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 1,000.00                             |                            | 1,000.00               |                            | 1,000.00               |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 50,000.00                            |                            | 50,000.00              |                            | 50,000.00              |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 578,807.00                           |                            | 563,605.00             |                            | 572,483.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 4,289,343.73                         |                            | 4,215,338.05           |                            | 4,543,924.37           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 4,919,150.73                         |                            | 4,829,943.05           |                            | 5,167,407.37           |



| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 578,807.00                           |                            | 563,605.00             |                            | 572,483.00             |
| c. Unassigned/Unappropriated   | 9790         | 4,289,343.73                         |                            | 4,215,338.05           |                            | 4,543,924.37           |
| (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)   |              | 4,868,150.73                         |                            | 4,778,943.05           |                            | 5,116,407.37           |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| B1d One time retirement incentive in the amount of \$323,000 to certificated employees. Will be paid August 10, 2014 so will be in the 14-15 fiscal year.  |              |                                      |                            |                        |                            |                        |

| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 445,232.00                           | 0.00%                      | 445,232.00             | 0.00%                      | 445,232.00             |
| 2. Federal Revenues   | 8100-8299            | 2,982,575.48                         | -10.52%                    | 2,668,717.00           | 0.00%                      | 2,668,717.00           |
| 3. Other State Revenues   | 8300-8599            | 1,016,044.31                         | -39.07%                    | 619,027.00             | 0.00%                      | 619,027.00             |
| 4. Other Local Revenues   | 8600-8799            | 1,201,328.00                         | 0.00%                      | 1,201,328.00           | 0.00%                      | 1,201,328.00           |
| 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            | 1,886,190.74                         | 7.26%                      | 2,023,191.00           | 0.69%                      | 2,037,191.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 7,531,370.53                         | -7.62%                     | 6,957,495.00           | 0.20%                      | 6,971,495.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,528,417.14           |                            | 1,574,269.14           |
| b. Step & Column Adjustment   |                      |                                      |                            | 45,852.00              |                            | 47,228.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 1,528,417.14                         | 3.00%                      | 1,574,269.14           | 3.00%                      | 1,621,497.14           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 541,632.26             |                            | 552,465.26             |
| b. Step & Column Adjustment   |                      |                                      |                            | 10,833.00              |                            | 11,049.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 541,632.26                           | 2.00%                      | 552,465.26             | 2.00%                      | 563,514.26             |
| 3. Employee Benefits  | 3000-3999            | 631,936.25                           | 1.00%                      | 638,255.00             | 1.00%                      | 644,638.00             |
| 4. Books and Supplies   | 4000-4999            | 1,229,241.87                         | -28.38%                    | 880,370.00             | 0.07%                      | 881,000.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 3,652,717.55                         | -9.91%                     | 3,290,713.00           | 0.00%                      | 3,290,713.00           |
| 6. Capital Outlay   | 6000-6999            | 143,478.00                           | -99.65%                    | 500.00                 | 0.00%                      | 500.00                 |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 93,988.00                            | 0.00%                      | 93,988.00              | 0.00%                      | 93,988.00              |
| 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)   |                      | 7,821,411.07                         | -10.11%                    | 7,030,560.40           | 0.93%                      | 7,095,850.40           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (290,040.54)                         |                            | (73,065.40)            |                            | (124,355.40)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 667,771.20                           |                            | 377,730.66             |                            | 304,665.26             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 377,730.66                           |                            | 304,665.26             |                            | 180,309.86             |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 377,730.66                           |                            | 304,665.26             |                            | 180,309.86             |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      | 377,730.66                           |                            | 304,665.26             |                            | 180,309.86             |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| 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)  |              |                                      |                            |                        |                            |                        |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                                      |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |

| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 12,334,172.00                        | 12.91%                     | 13,926,479.00          | 2.50%                      | 14,274,790.00          |
| 2. Federal Revenues   | 8100-8299            | 3,032,645.48                         | -10.35%                    | 2,718,787.00           | 0.00%                      | 2,718,787.00           |
| 3. Other State Revenues   | 8300-8599            | 1,267,489.31                         | -31.32%                    | 870,472.00             | 0.00%                      | 870,472.00             |
| 4. Other Local Revenues   | 8600-8799            | 1,431,834.00                         | 0.00%                      | 1,431,834.00           | 0.00%                      | 1,431,834.00           |
| 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)  |                      | 18,066,140.79                        | 4.88%                      | 18,947,572.00          | 1.84%                      | 19,295,883.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 7,350,187.01           |                            | 7,893,692.01           |
| b. Step & Column Adjustment   |                      |                                      |                            | 220,505.00             |                            | (95,879.00)            |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 323,000.00             |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 7,350,187.01                         | 7.39%                      | 7,893,692.01           | -1.21%                     | 7,797,813.01           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,799,455.07           |                            | 1,835,445.07           |
| b. Step & Column Adjustment   |                      |                                      |                            | 35,990.00              |                            | 36,709.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,799,455.07                         | 2.00%                      | 1,835,445.07           | 2.00%                      | 1,872,154.07           |
| 3. Employee Benefits  | 3000-3999            | 2,503,827.04                         | 1.00%                      | 2,528,864.00           | 1.00%                      | 2,554,153.00           |
| 4. Books and Supplies   | 4000-4999            | 2,132,676.17                         | -16.33%                    | 1,784,370.00           | 0.04%                      | 1,785,000.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 4,915,106.91                         | -7.35%                     | 4,553,713.00           | 0.00%                      | 4,553,713.00           |
| 6. Capital Outlay   | 6000-6999            | 143,478.00                           | -99.65%                    | 500.00                 | 0.00%                      | 500.00                 |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 448,859.90                           | 14.35%                     | 513,261.00             | 1.20%                      | 519,441.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 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)   |                      | 19,293,590.10                        | -0.95%                     | 19,109,845.08          | -0.14%                     | 19,082,774.08          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (1,227,449.31)                       |                            | (162,273.08)           |                            | 213,108.92             |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 6,524,330.70                         |                            | 5,296,881.39           |                            | 5,134,608.31           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 5,296,881.39                         |                            | 5,134,608.31           |                            | 5,347,717.23           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 1,000.00                             |                            | 1,000.00               |                            | 1,000.00               |
| b. Restricted   | 9740                 | 377,730.66                           |                            | 304,665.26             |                            | 180,309.86             |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 50,000.00                            |                            | 50,000.00              |                            | 50,000.00              |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 578,807.00                           |                            | 563,605.00             |                            | 572,483.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 4,289,343.73                         |                            | 4,215,338.05           |                            | 4,543,924.37           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 5,296,881.39                         |                            | 5,134,608.31           |                            | 5,347,717.23           |

| 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) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 578,807.00                           |                            | 563,605.00             |                            | 572,483.00             |
| c. Unassigned/Unappropriated  | 9790         | 4,289,343.73                         |                            | 4,215,338.05           |                            | 4,543,924.37           |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999) (Enter projections)  | 979Z         |                                      |                            | 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)   |              | 4,868,150.73                         |                            | 4,778,943.05           |                            | 5,116,407.37           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 25.23%                               |                            | 25.01%                 |                            | 26.81%                 |
| <b>F. RECOMMENDED RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions<br>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:<br>1. Enter the name(s) of the SELPA(s):   |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 0.00                                 |                            |                        |                            |                        |
| 2. District ADA<br>Used to determine the reserve standard percentage level on line F3d<br>(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)                          |              | 1,321.00                             |                            | 1,321.00               |                            | 1,321.00               |
| 3. Calculating the Reserves   |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 19,293,590.10                        |                            | 19,109,845.08          |                            | 19,082,774.08          |
| 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<br>(Line F3a plus line F3b)  |              | 19,293,590.10                        |                            | 19,109,845.08          |                            | 19,082,774.08          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 578,807.70                           |                            | 573,295.35             |                            | 572,483.22             |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 578,807.70                           |                            | 573,295.35             |                            | 572,483.22             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                                  |                            | YES                    |                            | YES                    |

## Multi-Year Projection

Reporting Period:

|   | Base Year -- Prior Fiscal Year -- 2012-13 |             |            | Year 1 -- Budget Year --2013-14 |             |             | Year 2 -- Projection --2014-15 |             |            | Year 3 -- Projection --2015-16 |             |            |
|---|---|-------------|------------|---------------------------------|-------------|-------------|--------------------------------|-------------|------------|--------------------------------|-------------|------------|
| Object Codes                                    | Unrestricted                              | Restricted  | Total      | Unrestricted                    | Restricted  | Total       | Unrestricted                   | Restricted  | Total      | Unrestricted                   | Restricted  | Total      |
| COLA (enter percentage)                         | enter In "Total" column                   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Gap Funding Rate (enter percentage)             | enter In "Total" column                   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| District Current Year ADA                       | 1,404.93                                  |             | 1,404.93   | 11,888,940                      | 445,232     | 12,334,172  | 13,481,247                     | 445,232     | 13,926,479 | 13,829,558                     | 445,232     | 14,274,790 |
| Charter ADA                                     | 418.83                                    |             | 418.83     | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| ADA for LCFF purposes (current or prior year)   |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Revenue   |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| LCFF  |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Revenue Limit (2012-13 only)                    | 9,098,542                                 | 468,647     | 9,567,189  | 11,888,940                      | 445,232     | 12,334,172  | 13,481,247                     | 445,232     | 13,926,479 | 13,829,558                     | 445,232     | 14,274,790 |
| Federal Revenues                                | 2,231,777                                 | 3,436,858   | 5,668,635  | 50,070                          | 2,982,575   | 3,032,645   | 50,070                         | 2,668,717   | 2,718,787  | 50,070                         | 2,668,717   | 2,718,787  |
| State Revenues                                  | 2,231,777                                 | 1,207,491   | 3,439,268  | 251,445                         | 1,016,044   | 1,267,489   | 251,445                        | 619,027     | 870,472    | 251,445                        | 619,027     | 870,472    |
| Local Revenues                                  | 267,522                                   | 1,332,972   | 1,600,494  | 230,506                         | 1,201,328   | 1,431,834   | 230,506                        | 1,201,328   | 1,431,834  | 230,506                        | 1,201,328   | 1,431,834  |
| Total Revenue                                   | 11,597,841                                | 6,445,968   | 18,043,810 | 12,420,961                      | 5,645,180   | 18,066,141  | 14,013,268                     | 4,934,304   | 18,947,572 | 14,361,579                     | 4,934,304   | 19,295,883 |
| Expenditures                                    |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Certificated Salaries                           | 5,111,614                                 | 1,907,239   | 7,018,853  | 5,821,770                       | 1,528,417   | 7,350,187   | 5,906,423                      | 1,574,269   | 7,570,692  | 6,176,315                      | 1,621,497   | 7,797,812  |
| Employee & Retiree Benefits -- Health & Welfare | 1,092,203                                 | 620,162     | 1,712,365  | 1,257,823                       | 541,632     | 1,799,455   | 1,282,980                      | 552,465     | 1,835,445  | 1,308,640                      | 563,514     | 1,872,154  |
| Employee Benefits -- Statutory                  | 1,646,104                                 | 707,688     | 2,353,792  | 1,871,891                       | 631,936     | 2,503,827   | 1,890,609                      | 638,255     | 2,528,864  | 1,909,515                      | 644,638     | 2,554,153  |
| Books and Supplies                              | 259,048                                   | 637,171     | 896,218    | 903,434                         | 1,229,242   | 2,132,676   | 323,000                        | -           | 323,000    | 904,000                        | 881,000     | 1,785,000  |
| Services, Other Operating Expenses              | 1,285,486                                 | 4,096,223   | 5,381,709  | 1,262,389                       | 3,652,718   | 4,915,107   | 1,263,000                      | 3,290,713   | 4,553,713  | 1,263,000                      | 3,290,713   | 4,553,713  |
| Capital Outlay                                  | -   | -           | -          | -                               | 143,478     | 143,478     | -                              | 500         | 500        | -                              | 500         | 500        |
| Other Outgo                                     | 309,082                                   | 87,097      | 396,179    | 354,871                         | 93,988      | 448,859     | 419,273                        | 93,988      | 513,261    | 425,453                        | 93,988      | 519,441    |
| Total Expenditures                              | 9,703,537                                 | 8,055,580   | 17,759,117 | 11,472,178                      | 7,821,411   | 19,293,589  | 12,079,285                     | 7,030,560   | 19,109,845 | 11,986,923                     | 7,095,850   | 19,082,773 |
| Excess (Deficiency)                             | 1,894,304                                 | (1,609,611) | 284,693    | 948,783                         | (2,176,231) | (1,227,448) | 1,933,983                      | (2,096,256) | (162,273)  | 2,374,656                      | (2,161,546) | 213,110    |
| * Transfers In                                  | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| * Transfers Out (enter as negative)             | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Other Sources                                   | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Contribution to Restricted Program              | (1,548,180)                               | 1,548,180   | -          | (1,886,191)                     | 1,886,191   | -           | (2,023,191)                    | 2,023,191   | -          | (2,037,191)                    | 2,037,191   | -          |
| Total Transfers/Other Uses                      | (1,548,180)                               | 1,548,180   | -          | (1,886,191)                     | 1,886,191   | -           | (2,023,191)                    | 2,023,191   | -          | (2,037,191)                    | 2,037,191   | -          |
| Net Increase (Decrease)                         | 346,124                                   | (61,431)    | 284,693    | (937,408)                       | (290,041)   | (1,227,448) | (89,208)                       | (73,065)    | (162,273)  | 337,465                        | (124,355)   | 213,110    |
| Fund Balance                                    |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Beginning Balance                               | 5,510,436                                 | 729,202     | 6,239,638  | 5,856,560                       | 667,771     | 6,524,331   | 4,919,152                      | 377,731     | 5,296,883  | 4,829,944                      | 304,665     | 5,134,610  |
| Audit Adjustments                               | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Net Ending Balance                              | 5,856,560                                 | 667,771     | 6,524,331  | 5,856,560                       | 667,771     | 6,524,331   | 4,839,944                      | 304,665     | 5,134,610  | 5,167,410                      | 180,310     | 5,347,720  |
| Components of Ending Balance:                   |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| Revolving Cash (nonspendable)                   | 1,000                                     | -           | 1,000      | 1,000                           | -           | 1,000       | 1,000                          | -           | 1,000      | 1,000                          | -           | 1,000      |
| Stores (nonspendable)                           | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Restricted                                      | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Stabilization Arrangements (committed)          | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |
| Assigned  | 300,000                                   | -           | 300,000    | 50,000                          | -           | 50,000      | 50,000                         | -           | 50,000     | 50,000                         | -           | 50,000     |
| Reserve for Econ. Uncert. (unassigned)          | 532,774                                   | -           | 532,774    | 578,807                         | -           | 578,807     | 563,605                        | -           | 563,605    | 572,483                        | -           | 572,483    |
| Unassigned/Unappropriated Amount                | 5,022,786                                 | 667,771     | 5,690,557  | 4,289,345                       | 377,731     | 4,667,076   | 4,215,339                      | 304,665     | 4,520,005  | 4,215,339                      | 180,310     | 4,395,649  |
| Net Ending Balance                              | 5,856,560                                 | 667,771     | 6,524,331  | 4,919,152                       | 377,731     | 5,296,883   | 4,839,944                      | 304,665     | 5,134,610  | 5,167,410                      | 180,310     | 5,347,720  |
| enter EUR                                       |   |             |            |                                 |             |             |                                |             |            |                                |             |            |
| percentage in the box below                     | 3%  | 3%          | 3%         | 3%                              | 3%          | 3%          | 3%                             | 3%          | 3%         | 3%                             | 3%          | 3%         |
| District Reserve for Economic Uncertainties:    | 532,774                                   | 578,808     | 578,808    | 578,808                         | 578,808     | 578,808     | 578,808                        | 578,808     | 578,808    | 578,808                        | 578,808     | 578,808    |
| Fund 17 designated Res. For Econ. Uncert.       | -   | -           | -          | -                               | -           | -           | -                              | -           | -          | -                              | -           | -          |

| Multi-Year Budget Assumptions 12/11/2012   |   | 2013-14<br>Budget | 2014-15<br>Projection  | 2015-16<br>Projection |
|--|---|-------------------|--|-----------------------|
| <b>REVENUE</b>                             |   |                   |  |                       |
| <b>Revenue Limit</b>                       |   |                   |  |                       |
| COLA                                       |   | 1.57%             | 0.86%  | 2.12%                 |
| Gap Funding Rate                           |   | 11.78             | 28.05  | 7.8                   |
|  |   |                   |  |                       |
| <b>ADA</b>                                 |   |                   |  |                       |
| Prior year total ADA                       |   | 1404.93           |  |                       |
| District ADA Used for LCFF                 |   | 1324              | 1324   | 1324                  |
| Charter ADA Used for LCFF                  |   | 413               | 413  | 413                   |
| Property Taxes                             |   |                   |  |                       |
| District Property Tx                       |   | 3,919,309         | \$3,835,093  | \$3,754,419           |
| District LCFF & EPA                        |   | 5,496,743         | \$6,761,189  | \$7,100,640           |
| Total                                      |   | 9,416,052         | \$10,596,282   | \$10,855,059          |
| Charter Property Taxes                     |   | 1,222,564         | \$1,196,294  | \$1,171,129           |
| Charter LCFF & EPA                         |   | 1,584,940.00      | \$2,023,288.00   | \$2,137,986.00        |
| Total                                      |   | 2,807,504.00      | \$3,219,582.00   | \$3,309,115.00        |
| Stony Point Charter Property Taxes         |   | 115,447.00        | \$225,934.00   | \$331,772.00          |
| Revenue Limit Sources Restricted 8010-8099 | Special Ed revenue limit transfer and property taxes Special Ed.  |                   | Same   | Same                  |
| Federal Restricted 8100-8299               | Budgeted special Ed 3310, 3315 and 3320 for \$344,084. Also included is Title I, \$480,015, T1 PY 47,821 Title II, \$78,688 (includes sequestration of 5.9%), PY TII 21,869. California Math Grant (Project Lead) resource 4050 PY of \$39,300, PY Title III 4201, \$7,500, PY TIII 4203 49,922.87, and TIII of \$117,770 (a reduction of \$16,668 from First Interim) and SIG Grant 3180 \$1,648,160 (there was a reduction from First Interim of \$49,386) PY SIG 147,445.07 for total restricted of \$2,982,575. |                   | Budgeted the same except took out carry over of \$313,858, for SIG, TII, Math grant 4050, TII 4201 & 4203, and T-1. Will reduce 5000's the same amount | Budgeted the Same     |

|  |   |  |   |
|--|---|--|---|
| Other State Revenue Restricted 8300-8599     | Revenue for EIA 7090, object 8311 is now included in LCFF so has been removed, restricted Lottery 6300 Fund 01 \$38,220 Fund 03 \$12,540, AESES 6010 of \$451,800, Emergency Maintenance 6225 carryover \$48,146 and CORE 348,871, Prop 39 Funding (new with Second Interim) \$116,467 for a total of 1,016,044 | Budgeted the same except took out Core of \$348,871 and Emergency money carryover resource 6225 of 48,146 for a total of \$397,017 will reduce 5000's the same amount. | Budgeted the same   |
| Other Local Revenue Restricted 8600-8799     | RESIG \$1,867, Trans of Apport special Ed. 1,199,461, for a total of \$1,201,328  | Budgeted the same  | Budgtd the same   |
| Other Financing sources Restricted 8900-8999 | Contribution to Special Ed of \$1,244,732, \$70,000 for certificated staff retirement, and contribution to restricted maintenance\$551,457, and classified staff retirement \$20,000 for a total of \$1,886,189.  | Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance.                              | Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance. |
| Federal Revenue Unrestricted 8100-8299       | Estimated MAA income  | Budgeted the same  | Budgeted the same   |



|   |   |   |   |
|---|---|---|---|
| Other State Revenue Unrestricted 8300-8599            | CSR and Categorical revenue now included in LCFF. Mandated Block Grant Fund 01 \$35,771, Mandated Block Grant Fund 03 \$5,864, unrestricted Lott Fund 01 157,978, Fund 03 \$51,832, for a total of \$251,445.   | Budgeted the same   | Budgeted the same   |
| Other Local Revenue Unrestricted 8600-8799            | Leases and rentals, interest \$35,000, other local income \$16,873, medical therapy unit \$14,000, estimated Solar Rebates for \$150,192, estimated housing obligation \$9,000 from SCOE, Active Recess Grant \$4,640 for a total of \$230,506. Leases have been reduced in the amount of \$24,000, the 2 preschools at each site are gone. | Budgeted the same   | Budgeted the same   |
| Other Financing sources moved to Restricted 8900-8999 | Special Ed contribution \$1,244,732.83<br>Retirees \$70,000, Classified retirees \$20,000<br>Maintenance \$551,457.91 for a total of \$1,886,190.74   | Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance. | Increased Special Ed contribution, early retirement incentive for Certificated and Classified retirement and contribution to Maintenance. |
| <b>Lottery Revenue</b>                                |   |   |   |
| \$ per ADA Unrestricted                               | \$124   | \$124   | \$124.00  |
| \$ per ADA Restricted                                 | \$30.00   | \$30.00   | \$30.00   |

|  |   |   |   |
|--|---|---|---|
|  |   |   |   |
|  |   |   |   |
| <b>Reserve for Economic Uncertainties</b>    |   |   |   |
| Was reserve designated in unrestricted G.F.? | 3%  | 3%  | 3%  |
| Assigned Fund Balance                        | \$50,000<br>Maintenance   | \$50,000<br>Maintenance   | \$50,000<br>Maintenance   |
| <b>EXPENDITURES</b>                          |   |   |   |
|  |   |   |   |
| Negotiations                                 |   |   |   |
|  | Negotiations settled for 12/13 for certificated, management and confidential and classified. Retro for 12/13 for Classified was paid on the 10/31/13 payroll and retros July thru Oct paid 11/30/13. Settled for 13/14 with a 3% raise for Classified, Certificated, Confid,Mgn. which is budgeted in salaries. |   |   |
| <b>Certificated and Classified Salaries</b>  |   |   |   |
| Step/column movement (percentage or amount)  | 2%  | 2%  | 2%  |
|  | No furlough days for 13/14 and on going. Included in salaries for both Certificated and Classified is a 3% COLA Certificated settled and the Classified have a me to option.  | Added 3% for Certificated step and column and 2% for classified. Also added \$323,000 Retirement Incentive for 7 Certificated staff. For 13/14 the number that could take the incentive was unlimited. Starting in 14/15 only 3 eligible certificated employees can take the incentive. | Increased Certificated salaries by 3% for step and column and Classified salaries by 2% for step. |
|  | Books and supplies which includes the CORE money of \$348,871. The 5000's include \$362,004 for carryover that should be spent.   | Reduced 4000's by \$348,871 as CORE money will be spent. Reduced 5000's by \$362,004 for carryover that should be spent.  | Budgeted the same   |

|                                  |  |  |   |
|----------------------------------|--|--|---|
|                                  | Transportation<br>\$160,256(reduced<br>\$26,494 from First<br>Interim), Special Ed<br>transport \$114,514<br>(reduced \$34,905<br>from First Interim),<br>Solar payment<br>\$174,088 for a total<br>of \$448,859 | Transportation<br>\$183,750, Special<br>Ed transport<br>\$149,419, Solar<br>payment<br>\$180,092 for a<br>total of \$513,261 | Transportation<br>\$183,750 Special<br>Ed transport<br>\$149,419, Solar<br>payment \$186,272<br>for a total of<br>\$519,441 |
| Other outgo 7100-7299, 7400-7499 |  |  |   |

**LCFF Calculator Universal Assumptions**  
**Bellevue Union Elementary**

3/1/14

| <u>2012-13</u> | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2016-17</u> |
|----------------|----------------|----------------|----------------|----------------|
|                | 1.57%          | 0.86%          | 2.12%          | 2.30%          |
|                | 11.78%         | 28.05%         | 7.80%          | 8.40%          |
| \$ 14,500      | \$ 14,500      | \$ 14,500      | \$ 14,500      | \$ 14,500      |

**Annual COLA**

*(prefilled as calculated by the Department of Finance, DOF)*

**LCFF Gap Closed Percentage**

*(prefilled as calculated by the Department of Finance, DOF)*

**Statewide 90th percentile rate**

**Base Grants** *(calculated)*

|             |          |          |          |          |
|-------------|----------|----------|----------|----------|
| Grades K-3  | \$ 6,952 | \$ 7,012 | \$ 7,161 | \$ 7,326 |
| Grades 4-6  | \$ 7,056 | \$ 7,117 | \$ 7,268 | \$ 7,435 |
| Grades 7-8  | \$ 7,266 | \$ 7,328 | \$ 7,483 | \$ 7,655 |
| Grades 9-12 | \$ 8,419 | \$ 8,491 | \$ 8,671 | \$ 8,870 |

**Grade Span Adjustment** *(calculated)*

|             |        |        |        |        |
|-------------|--------|--------|--------|--------|
| Grades K-3  | \$ 723 | \$ 729 | \$ 745 | \$ 762 |
| Grades 9-12 | \$ 219 | \$ 221 | \$ 225 | \$ 231 |

**Supplemental Grant**

20.00% 20.00% 20.00% 20.00%

**Concentration Grant**

50.00% 50.00% 50.00% 50.00%

**EPA Entitlement as % of statewide adjusted Revenue Limit**

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 21.39% | 17.92% | 17.92% | 17.92% | 17.92% |
|--------|--------|--------|--------|--------|

|  |        |
|--|--------|
| <b>LCFF Calculator Universal Assumptions</b> |        |
| Bellevue Union Elementary                    | 3/1/14 |

| <b>Summary of Funding</b>         |                     |                      |                      |                      |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|
|                                   | 2013-14             | 2014-15              | 2015-16              | 2016-17              |
| Target                            | \$ 13,507,217       | \$ 13,623,646        | \$ 13,913,934        | \$ 14,202,515        |
| Floor                             | 8,869,759           | 9,416,052            | 10,596,282           | 10,834,903           |
| CY Gap Funding                    | 546,293             | 1,180,230            | 258,777              | 282,879              |
| ERT                               | -                   | -                    | -                    | -                    |
| Minimum State Aid                 | -                   | -                    | -                    | -                    |
| <b>Total Phase-In Entitlement</b> | <b>\$ 9,416,052</b> | <b>\$ 10,596,282</b> | <b>\$ 10,855,059</b> | <b>\$ 11,117,782</b> |

| <b>Components of LCFF By Object Code</b>     |                     |                     |                      |                      |                      |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|
|  | 2012-13             | 2013-14             | 2014-15              | 2015-16              | 2016-17              |
| 8011 - State Aid                             | \$ 1,851,780        | \$ 4,263,752        | \$ 5,528,198         | \$ 5,867,649         | \$ 9,887,595         |
| 8011 - Fair Share                            | -                   | -                   | -                    | -                    | -                    |
| 8311 & 8590 - Categoricals                   | 1,989,183           | -                   | -                    | -                    | -                    |
| 8012 - EPA                                   | 1,564,889           | 1,232,991           | 1,232,991            | 1,232,991            | 1,230,187            |
| <i>Local Revenue Sources:</i>                |                     |                     |                      |                      |                      |
| 8021 to 8048 - Property Taxes net of in-lieu | 3,899,658           | 3,919,309           | 3,835,093            | 3,754,419            | -                    |
| 8096 - Charter's In-Lieu Taxes               | -                   | -                   | -                    | -                    | -                    |
| <b>TOTAL FUNDING</b>                         | <b>\$ 9,305,510</b> | <b>\$ 9,416,052</b> | <b>\$ 10,596,282</b> | <b>\$ 10,855,059</b> | <b>\$ 11,117,782</b> |
| <i>Excess Taxes</i>                          | \$ -                | \$ 0                | \$ (0)               | \$ 0                 | \$ (0)               |
| <i>EPA in excess to LCFF Funding</i>         | \$ -                | \$ (0)              | \$ 0                 | \$ (0)               | \$ 0                 |

| <b>Minimum Proportionality Percentage (MPP):<br/>Summary Supplemental &amp; Concentration Grant</b> |           |               |               |               |
|---|-----------|---------------|---------------|---------------|
|   | 2013-14   | 2014-15       | 2015-16       | 2016-17       |
| Estimated Total LCFF Funding  | 9,416,052 | \$ 10,596,282 | \$ 10,855,059 | \$ 11,117,782 |
| Estimated Base Grant  | N/A       | \$ 9,548,334  | \$ 10,557,416 | \$ 10,789,924 |
| Estimated Total of Supplemental and Concentration Grants  | N/A       | \$ 1,047,948  | \$ 297,643    | \$ 327,858    |
| Proportional Increase or Improvement in Services  | N/A       | 10.98%        | 2.82%         | 3.04%         |
| Current year estimated supplemental and concentration grant funding in the LCAP year                | \$        | 1,047,948     | \$ 297,643    | \$ 327,858    |
| Current year Minimum Proportionality Percentage (MPP)   |           | 10.98%        | 2.82%         | 3.04%         |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Bellevue Union Elementary**

District

|                    |          |
|--------------------|----------|
| <b>Enter Date:</b> |          |
| 70615              | 03/01/14 |

**2012-13 REVENUE LIMIT DATA**

Source: CDE 2012-13 P1 Exhibit (Update at P2, Annual, R1, R2 & R3)

| Line   | CDE Exhibit   | School District                               | P2 Certification | Adjustments | 12-13 RL DATA    |
|--|---|---|------------------|-------------|------------------|
| A-1  | Sch District Revenue Limit                          | Base Revenue Limit per ADA                    | 6,421.85         |             | 6,421.85         |
| A-2  | Sch District Revenue Limit                          | Meals/BTSA Add-on per ADA (AB851)             | 206.25           |             | 206.25           |
| A-3  | Sch District Revenue Limit                          | Revenue Limit ADA                             | 1,407.85         |             | 1,407.85         |
| A-21   | Sch District ADA                                    | Charter School Block Grant Offset ADA         | -                |             | -                |
| B-5  | Sch District Revenue Limit                          | Special Revenue Limit Adjustments             | -                |             | -                |
| B-6  | Sch District Revenue Limit                          | Miscellaneous Revenue Limit Adjustments       | -                |             | -                |
| B-7  | Sch District Revenue Limit                          | All Charter District Revenue Limit Adjustment | -                |             | -                |
| B-8  | Sch District Revenue Limit                          | Class Size Penalty Adjustment                 | -                |             | -                |
| B-9  | Sch District Revenue Limit                          | Center for Advance Research and Technology    | -                |             | -                |
| C-1  | Sch District Revenue Limit                          | RL Subject to the Deficits                    | 9,331,371        |             | 9,331,371        |
| D-1  | Sch District Revenue Limit                          | Unemployment Insurance                        | 74,055           |             | 74,055           |
| D-2  | Sch District Revenue Limit                          | Longer Day/Year Penalty                       | -                |             | -                |
| D-3  | Sch District Revenue Limit                          | Excess ROC/P Reserves Adjustment              | -                |             | -                |
| D-4  | Sch District Revenue Limit                          | PERS Adjustment                               | 10,816           |             | 10,816           |
| D-5  | Sch District Revenue Limit                          | SFUSD PERS Adjustment                         | -                |             | -                |
| D-6  | Sch District Revenue Limit                          | PERS Safety Adjustment                        | -                |             | -                |
| E-1  | Sch District Revenue Limit                          | Total Revenue Limit                           | 7,316,327        |             | 7,316,327        |
| E-2  | Sch District Revenue Limit                          | Local Revenue                                 | 3,899,658        |             | 3,899,658        |
| E-3  | Sch District Revenue Limit                          | Charter Sch Gen Purpose BG Offset             | -                |             | -                |
| <b>Necessary Small Schools</b>   |   |   |                  |             |                  |
| B-7  | Sch District RL Calculations                        | Necessary Small School Add-on Amount          | 206.25           |             | 206.25           |
| D-3  | Sch District ADA                                    | Funded NSS ADA                                | -                |             | -                |
| B-3  | Sch District Revenue Limit                          | Allowance for Necessary Small School          | -                |             | -                |
| <b>Charter School All Types</b>  |   |   |                  |             |                  |
| A-1  | Charter Categorical Block Grant Funding - all types | Total Charter School ADA                      | -                |             | -                |
| <b>Charter School - COE, EHS &amp; SBC</b>                             |   |   |                  |             |                  |
| A-13   | Charter Block Grant                                 | Total General Purpose Entitlement             | -                |             | -                |
| B-5 EHS  | Charter Block Grant                                 | Adjusted Total                                |                  |             |                  |
| B-3 COE  |   | In Lieu of Property Taxes                     | -                |             | -                |
| <b>Charter School - Unified</b>  |   |   |                  |             |                  |
| D-1  | Charter Block Grant                                 | Total General Purpose Entitlement             | -                |             | -                |
| E-5  | Charter Block Grant                                 | Adjusted Total In Lieu of Property Taxes      | -                |             | -                |
| <b>State Aid for Revenue Limit/Charter General Purpose Block Grant</b> |   |   | <b>-</b>         |             | <b>3,416,669</b> |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Bellevue Union Elementary**

District

**Enter Date:**

70615

03/01/14

**Floor Funding per ADA**

|   | District        | Charter  |
|---|-----------------|----------|
| Base Revenue Limit per ADA  | 6,421.85        |          |
| Meals/BTSA Add-on per ADA   | 206.25          |          |
| Total (before deficit)  | 6,628.10        |          |
| <b>Floor BRL rate per ADA</b>   | <b>5,151.89</b> |          |
| Charter Gen. Purpose  |                 | -        |
| 12-13 Charter ADA   |                 | -        |
| <b>Floor Charter GP rate per ADA</b>  |                 | <b>-</b> |
| 12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc. ) | 63,239          |          |
| 12-13 ADA (includes NSS, excludes Charter BG offset)                                  | 1,407.85        |          |
| <b>Floor Other BRL per ADA</b>  | <b>44.92</b>    |          |

**Minimum State Aid Funding per ADA**

|  | District        | Charter  |
|--|-----------------|----------|
| 12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA                    | 1,407.85        |          |
| 12-13 Base Revenue Limit per ADA including AB851 adjustments   | 6,628           |          |
| Subtotal   | 9,331,371       |          |
| 12-13 Other RL Items subject to deficit  | -               |          |
| Subtotal * Deficit   | 7,253,088       |          |
| 12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)                                      | 63,239          |          |
| Total 12-13 RL / Charter Gen. Purpose  | 7,316,327       | -        |
| 12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts) | 1,407.85        | -        |
| <b>Minimum State Aid Funding per ADA</b>   | <b>5,196.81</b> | <b>-</b> |

**Economic Recovery Target (ERT) rates**  
(effective 2014-15 pending legislation 42238.025(c))

|  |                 |          |
|--|-----------------|----------|
| 12-13 Undeficitated RL / Charter Gen.Purpose | 9,394,610       | -        |
| 12-13 ADA                                    | 1,407.85        | -        |
| 12-13 Undeficitated rate per ADA             | 6,673.02        | -        |
| X 13-14 COLA                                 | 1.0157          |          |
| X 1.94% COLA for 14-15 thru 20-21            | 1.143964124     |          |
| <b>ERT General Purpose Funding / ADA</b>     | <b>7,753.54</b> | <b>-</b> |

**BASIC AID DISTRICTS FAIR SHARE CALCULATION**

|  |  |       |
|--|--|-------|
|  |  | 8.92% |
| 2012-13 Undeficitated RL Multiplied by 8.92%                               | -  |       |
| 2012-13 Excess Property Tax  | -  |       |
| Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals | -  |       |
| Fair Share per CDE advance apportionment                                   | -  |       |
| CDE Schedule Re-Certified June 2013  | 2011-12 Fair Share taken in 2012-13  | \$ -  |
| RDA Asset Liquidation Revenues   | 2014-15 Fair Share reduction w RDA fix   | \$ -  |
| (effective 2014-15 pending legislation 42238.03(a)(2)(B))                  | 2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes | \$ -  |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Bellevue Union Elementary**

District

**Enter Date:**

70615

03/01/14

**CATEGORICAL FUNDING REPEALED WITH LCFF**

| PCA   | Fund                       | Title                                   | 2012-13<br>Award | Before Sec 12.42<br>Reduction |
|---|----------------------------|---|------------------|-------------------------------|
| <b>2013-14 State Budget Formula</b>                                 |                            |   |                  |                               |
| 24390   | 6110-144-0001              | Administrator Training Program          | -                | -                             |
| 23434   | 6110-156-0001              | Adult Education                         | -                | -                             |
| 23900   | 6110-240-0001              | Advanced Placement Int Bac              | -                | -                             |
| 24807   | 6110-265-0001              | Arts & Music Block Grant                | 23,966           | 29,898                        |
|   |                            | Bilingual Teacher Training              |                  |                               |
|   |                            | & Reader Services for the Blind         |                  |                               |
| 23786   | 6110-193-0001              | & Teacher Peer Review                   | 9,799            | 12,224                        |
|   | 6360-101-0001              | BTSA                                    |                  | -                             |
| 24120   | 6110-242-0001              | CA Assoc Student Councils               | -                | -                             |
| 24732   | 6110-204-0001              | CA High School Exit Exam                | -                | -                             |
| 24000   | 6110-198-0001              | CalSAFE                                 | -                | -                             |
| 24918   | 6110-227-0001              | CBET                                    | 32,229           | 40,206                        |
| 24856   | 6110-267-0001              | Certificated Staff Mentoring            | 17,734           | 22,123                        |
| 23721   | 6110-211-0001(1)           | Charter School Categorical BG           | -                | -                             |
| 24994   | 6110-211-0001(2)           | Charter School In-Lieu of EIA           | -                | -                             |
| 24879   | 6110-268-0001              | Child Oral Health Assessments           | 1,777            | 2,217                         |
| 24122   | 6110-208-0001              | Civic Education                         | -                | -                             |
| 23498   | 6110-232-0001              | Class Size Reduction (9th grade)        | -                | -                             |
| 23141   | 6110-190-0001              | Community Day Schools                   | -                | -                             |
| 10127   | <i>Added at May Revise</i> | CDS Mandatorily Expelled                | -                | -                             |
| 23695   | 6110-188-0001              | Deferred Maintenance                    | 57,732           | 72,021                        |
|   | 6110-188-0001 EH           | Deferred Maintenance - Extreme Hardship | -                | -                             |
| 23654   | 6110-128-0001              | Economic Impact Aid                     | 619,599          | 619,599                       |
| 23975   | 6110-181-0001              | Educational Tech CTAP                   | -                | -                             |
| 23856   | 6110-124-0001              | Gifted & Talented                       | 15,133           | 18,878                        |
| 23366   | 6110-111-0001(1)           | Home to School Transportation           | -                | -                             |
| 23123   | 6110-111-0001(2)           | Sm District Bus Replacement             | -                | -                             |
| 24418   | 6110-189-0001              | Inst Materials Block Grant              | 95,317           | 118,908                       |
|   | 6110-682-0001              | K-3CSR 12-13                            | 836,451          | 836,451                       |
| 24389   | 6110-137-0001              | Math & Reading Prof Development         | 21,044           | 26,252                        |
| 24042   | 6110-195-0001              | Natl Board Certification Incentive      | 3,355            | 4,185                         |
| 25154   | 6110-212-0001              | New Charter Categorical BG              | -                | -                             |
| 24806   | 6110-260-0001              | PE Teacher Incentive Grants             | -                | -                             |
| 24716   | 6110-245-0001              | Prof Development BG                     | 44,935           | 56,057                        |
| 24715   | 6110-243-0001              | Pupil Retention BG                      | -                | -                             |
|   | 6110-105-0001              | Regional Occupational Programs          | -                | -                             |
| 24718   | 6110-247-0001              | Sch & Library Improvement BG            | 144,148          | 179,825                       |
|   | 6110-248-0001              | Sch Safety Consolidated Competitive     | -                | -                             |
| 23718   | 6110-228-0001              | School Safety Block Grant               | -                | -                             |
| 24456   | 6110-104-0001              | Supplemental Instruction                | 65,964           | 82,290                        |
| 24805, 250  | 6110-108-0001              | Supplemental Sch Counseling             | -                | -                             |
| 24717   | 6110-246-0001              | Targeted Instructional Improvement      | -                | -                             |
| 24713   | 6110-244-0001              | Teacher Credentialling BG               | -                | -                             |
| 23151   | 6110-209-0001              | Teacher Dismissal Apportionment         |                  | -                             |
| MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS                              |                            |   |                  |                               |
| Total Categorical Program Funding incorporated into LCFF            |                            |   | 1,989,183        |                               |
| Total Categorical Program Funding before Section 12.42 reduction    |                            |   |                  | 2,121,134                     |
| Categorical funding per ADA incorporated into ERT                   |                            |   |                  | 1,506.65                      |
| TOTAL STATE AID   |                            |   | District         | Charter                       |
|   |                            |   | 5,405,852        | -                             |
| TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE) |                            |   | 9,305,510        | -                             |
| TOTAL 2012-13 ENTITLEMENT PER ADA                                   |                            |   | 6,610            |                               |



**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Bellevue Union Elementary

3/1/14

|                                       | 2013-14     | 2014-15     | 2015-16     | 2016-17 |
|---------------------------------------|-------------|-------------|-------------|---------|
| <b>COLA</b>                           | 1.57%       | 0.86%       | 2.12%       | 2.30%   |
| <b>GAP Funding rate</b>               | 11.78%      | 28.05%      | 7.80%       | 8.40%   |
| Estimated Property Taxes              | 5,257,321   | 5,257,321   | 5,257,321   |         |
| Less In-Lieu transfer                 | (1,338,012) | (1,422,228) | (1,502,902) | -       |
| Total Local Revenue                   | 3,919,309   | 3,835,093   | 3,754,419   | -       |
| <b>Statewide 90th percentile rate</b> | 14,500      | 14,500      | 14,500      | 14,500  |

**ENROLLMENT AND UNDUPLICATED COUNT**

|         | Enrollment | Unduplicated Count | Unduplicated % |                  |
|---------|------------|--------------------|----------------|------------------|
| 2013-14 | 1,410      | 1,315              | 93.26%         | 1 yr average     |
| 2014-15 | 1,410      | 1,315              | 93.26%         | 2 yr average     |
| 2015-16 | 1,410      | 1,315              | 93.26%         | 3 yr average     |
| 2016-17 |            |                    | 93.26%         | 3 yr rolling avg |
| 2017-18 |            |                    | 93.26%         | 3 yr rolling avg |

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

| ADA                                     | ADA to use:     | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|-----------------|---------|---------|---------|---------|---------|
| Grades K-3                              | P-2             | 728.34  | 744.77  | 744.77  | 744.77  |         |
| Grades 4-6                              | (Annual for SDC | 545.68  | 576.22  | 576.22  | 576.22  |         |
| Grades 7-8                              | ext. year)      |         |         |         |         |         |
| Grades 9-12                             |                 |         |         |         |         |         |
| Ungraded (enter here OR in spans above) |                 |         |         |         |         |         |

**NPS, NPS-LCI, CDS:**

|   |        |      |      |      |
|---|--------|------|------|------|
| K-3                                     |        |      |      |      |
| 4-6                                     | Annual | 3.01 | 3.01 | 3.01 |
| 7-8                                     |        |      |      |      |
| 9-12                                    |        |      |      |      |
| Ungraded (enter here OR in spans above) |        |      |      |      |

**COE operated (Community School, Special Ed):**

|   |              |  |  |  |
|---|--------------|--|--|--|
| K-3                                     |              |  |  |  |
| 4-6                                     | P-2 / Annual |  |  |  |
| 7-8                                     |              |  |  |  |
| 9-12                                    |              |  |  |  |
| Ungraded (enter here OR in spans above) |              |  |  |  |

|              |  |          |          |          |   |
|--------------|--|----------|----------|----------|---|
| <b>TOTAL</b> |  | 1,324.00 | 1,324.00 | 1,324.00 | - |
|--------------|--|----------|----------|----------|---|

**CHARTER SHIFT ADA**

|  |         |         |         |         |
|--|---------|---------|---------|---------|
| PY P-2 ADA of pupils in charter CY/non-charter PY: | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| Grades K-3   |         |         |         |         |
| Grades 4-6   |         |         |         |         |
| Grades 7-8   |         |         |         |         |
| Grades 9-12  |         |         |         |         |
| Ungraded (enter here OR in spans above)            |         |         |         |         |

|  |  |  |  |  |
|--|--|--|--|--|
| PY P-2 ADA of pupils in non-charter CY/charter PY: |  |  |  |  |
| Grades K-3   |  |  |  |  |
| Grades 4-6   |  |  |  |  |
| Grades 7-8   |  |  |  |  |
| Grades 9-12  |  |  |  |  |
| Ungraded (enter here OR in spans above)            |  |  |  |  |

|  |   |   |   |   |
|--|---|---|---|---|
| Difference (if diff. < 0, no adj. to PY ADA) | - | - | - | - |
|--|---|---|---|---|

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Bellevue Union Elementary

3/1/14

**LCFF ADA**

Calculator will use greater of current or prior year ADA where appropriate

|                             |            | 2013-14    |                   |                             |                           |          |
|-----------------------------|------------|------------|-------------------|-----------------------------|---------------------------|----------|
| Grade Span                  | 2012-13 P2 | 2013-14 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Distributed<br>(Ungraded) | Total    |
| Grades K-3                  | 728.34     | 744.77     | -                 | -                           | -                         | 744.77   |
| Grades 4-6                  | 545.68     | 576.22     | -                 | 3.01                        | -                         | 579.23   |
| Grades 7-8                  | -          | -          | -                 | -                           | -                         | -        |
| Grades 9-12                 | -          | -          | -                 | -                           | -                         | -        |
| Ungr.Charter Shift          | -          | -          | -                 | -                           | -                         | -        |
| Ungraded                    | -          | -          | -                 | -                           | -                         | -        |
| SUBTOTAL                    | 1,274.02   | 1,320.99   |                   |                             |                           |          |
|                             |            | 46.97      |                   |                             |                           |          |
| Declining or Increasing ADA |            | Increase   |                   |                             |                           |          |
| Ungraded CY funded          |            | -          |                   |                             |                           |          |
| NSS                         | -          | -          |                   |                             |                           |          |
| TOTAL ADA                   | 1,274.02   | 1,320.99   | -                 | 3.01                        | -                         | 1,324.00 |
|                             |            | 2014-15    |                   |                             |                           |          |
| Grade Span                  | 2013-14 P2 | 2014-15 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Distributed<br>(Ungraded) | Total    |
| Grades K-3                  | 744.77     | 744.77     | -                 | -                           | -                         | 744.77   |
| Grades 4-6                  | 576.22     | 576.22     | -                 | 3.01                        | -                         | 579.23   |
| Grades 7-8                  | -          | -          | -                 | -                           | -                         | -        |
| Grades 9-12                 | -          | -          | -                 | -                           | -                         | -        |
| Ungr.Charter Shift          | -          | -          | -                 | -                           | -                         | -        |
| Ungraded                    | -          | -          | -                 | -                           | -                         | -        |
| SUBTOTAL                    | 1,320.99   | 1,320.99   |                   |                             |                           |          |
| Declining or Increasing ADA |            | No Change  |                   |                             |                           |          |
| Ungraded CY funded          |            | -          |                   |                             |                           |          |
| NSS                         | -          | -          |                   |                             |                           |          |
| TOTAL ADA                   | 1,320.99   | 1,320.99   | -                 | 3.01                        | -                         | 1,324.00 |
|                             |            | 2015-16    |                   |                             |                           |          |
| Grade Span                  | 2014-15 P2 | 2015-16 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Distributed<br>(Ungraded) | Total    |
| Grades K-3                  | 744.77     | 744.77     | -                 | -                           | -                         | 744.77   |
| Grades 4-6                  | 576.22     | 576.22     | -                 | 3.01                        | -                         | 579.23   |
| Grades 7-8                  | -          | -          | -                 | -                           | -                         | -        |
| Grades 9-12                 | -          | -          | -                 | -                           | -                         | -        |
| Ungr.Charter Shift          | -          | -          | -                 | -                           | -                         | -        |
| Ungraded                    | -          | -          | -                 | -                           | -                         | -        |
| SUBTOTAL                    | 1,320.99   | 1,320.99   |                   |                             |                           |          |
| Declining or Increasing ADA |            | No Change  |                   |                             |                           |          |
| Ungraded CY funded          |            | -          |                   |                             |                           |          |
| NSS                         | -          | -          |                   |                             |                           |          |
| TOTAL ADA                   | 1,320.99   | 1,320.99   | -                 | 3.01                        | -                         | 1,324.00 |

| School District Data Elements required to calculate the LCFF<br>for 2013-14 through 2016-17 |            |            |                   |                             |                           |          |
|---|------------|------------|-------------------|-----------------------------|---------------------------|----------|
| Bellevue Union Elementary   |            |            |                   |                             |                           | 3/1/14   |
| Grade Span  |            |            | 2016-17           |                             |                           | Total    |
|   | 2015-16 P2 | 2016-17 P2 | Funded<br>NSS ADA | NPS, CDS, &<br>COE operated | Distributed<br>(Ungraded) |          |
| Grades K-3  | 744.77     | -          | -                 | -                           | -                         | 744.77   |
| Grades 4-6  | 576.22     | -          | -                 | -                           | -                         | 576.22   |
| Grades 7-8  | -          | -          | -                 | -                           | -                         | -        |
| Grades 9-12   | -          | -          | -                 | -                           | -                         | -        |
| Ungr.Charter Shift  | -          | -          | -                 | -                           | -                         | -        |
| Ungraded  | -          | -          | -                 | -                           | -                         | -        |
| SUBTOTAL  | 1,320.99   | -          | -                 | -                           | -                         | -        |
|   |            | (1,320.99) |                   |                             |                           |          |
| Declining or Increasing ADA   |            | Decline    |                   |                             |                           |          |
| Ungraded CY funded  |            | -          |                   |                             |                           |          |
| NSS   | -          | -          |                   |                             |                           |          |
| TOTAL ADA   | 1,320.99   | -          | -                 | -                           | -                         | 1,320.99 |

# Bellevue Union Elementary

## CHARTER IN-LIEU PROPERTY TAX TRANSFER

In Lieu is calculated on the lesser of property taxes per ADA or the statewide average per ADA

### 1. Property taxes per ADA x Charter ADA

*Enter property taxes excluding ADA revenues*

*Enter Charter Name & P2 ADA for all Charters*

|                             | 2013-14   |           | 2014-15   |           | 2015-16   |           | 2016-17  |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Local Property Taxes        | 5,257,321 |           | 5,257,321 |           | 5,257,321 |           |          |
| District LCFF ADA           | 1,324.00  |           | 1,324.00  |           | 1,324.00  |           | 1,320.99 |
| Charter #1                  | 413.00    | 1,222,564 | 413.00    | 1,196,294 | 413.00    | 1,171,129 |          |
| Charter #2                  | 39.00     | 115,448   | 78.00     | 225,934   | 117.00    | 331,773   |          |
| Charter #3                  |           | -         |           | -         |           | -         |          |
| Charter #4                  |           | -         |           | -         |           | -         |          |
| Charter #5                  |           | -         |           | -         |           | -         |          |
| Charter #6                  |           | -         |           | -         |           | -         |          |
| Total All ADA               | 1,776.00  |           | 1,815.00  |           | 1,854.00  |           | 1,320.99 |
| Property taxes per ADA      | 2,960     |           | 2,897     |           | 2,836     |           | -        |
| Taxes per ADA x Charter ADA |           | 1,338,012 |           | 1,422,228 |           | 1,502,902 |          |

### 2a. Statewide average per ADA x Charter ADA (Usually applicable to Basic Aid Districts)

Upon implementation of LCFF the Statewide average is the LCFF Target Base & grade span adjustment (GSA)

|             | 2013-14    | 2014-15    | 2015-16    | 2016-17    |
|-------------|------------|------------|------------|------------|
| Grade Level | Base + GSA | Base + GSA | Base + GSA | Base + GSA |
| Grades K-3  | 7,675      | 7,741      | 7,906      | 8,088      |
| Grades 4-6  | 7,056      | 7,117      | 7,268      | 7,435      |
| Grades 7-8  | 7,266      | 7,328      | 7,483      | 7,655      |
| Grades 9-12 | 8,638      | 8,712      | 8,896      | 9,101      |

Enter ADA by grade level for each Charter School sponsored by the District by grade level

| Charter #1                   | 2013-14   | 2014-15   | 2015-16   | 2016-17 |
|------------------------------|-----------|-----------|-----------|---------|
| Grade Level                  | ADA Total | ADA Total | ADA Total | ADA     |
| Grades K-3                   | - -       | - -       | - -       | -       |
| Grades 4-6                   | - -       | - -       | - -       | -       |
| Grades 7-8                   | - -       | - -       | - -       | -       |
| Grades 9-12                  | - -       | - -       | - -       | -       |
| Statewide Average Base x ADA | -         | -         | -         | -       |

| Charter #2                   | 2013-14   | 2014-15   | 2015-16   | 2016-17 |
|------------------------------|-----------|-----------|-----------|---------|
| Grade Level                  | ADA Total | ADA Total | ADA Total | ADA     |
| Grades K-3                   | - -       | - -       | - -       | -       |
| Grades 4-6                   | - -       | - -       | - -       | -       |
| Grades 7-8                   | - -       | - -       | - -       | -       |
| Grades 9-12                  | - -       | - -       | - -       | -       |
| Statewide Average Base x ADA | -         | -         | -         | -       |

| Charter #3                   | 2013-14   | 2014-15   | 2015-16   | 2016-17 |
|------------------------------|-----------|-----------|-----------|---------|
| Grade Level                  | ADA Total | ADA Total | ADA Total | ADA     |
| Grades K-3                   | - -       | - -       | - -       | -       |
| Grades 4-6                   | - -       | - -       | - -       | -       |
| Grades 7-8                   | - -       | - -       | - -       | -       |
| Grades 9-12                  | - -       | - -       | - -       | -       |
| Statewide Average Base x ADA | -         | -         | -         | -       |

| Charter #4                           | 2013-14 |           | 2014-15 |       | 2015-16   |       | 2016 |
|--------------------------------------|---------|-----------|---------|-------|-----------|-------|------|
|                                      | ADA     | Total     | ADA     | Total | ADA       | Total | ADA  |
| Grade Level                          |         |           |         |       |           |       |      |
| Grades K-3                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 4-6                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 7-8                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 9-12                          | -       | -         | -       | -     | -         | -     | -    |
| Statewide Average Base x ADA         |         | -         |         | -     |           | -     |      |
| Charter #5                           | 2013-14 |           | 2014-15 |       | 2015-16   |       | 2016 |
|                                      | ADA     | Total     | ADA     | Total | ADA       | Total | ADA  |
| Grade Level                          |         |           |         |       |           |       |      |
| Grades K-3                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 4-6                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 7-8                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 9-12                          | -       | -         | -       | -     | -         | -     | -    |
| Statewide Average Base x ADA         |         | -         |         | -     |           | -     |      |
| Charter #6                           | 2013-14 |           | 2014-15 |       | 2015-16   |       | 2016 |
|                                      | ADA     | Total     | ADA     | Total | ADA       | Total | ADA  |
| Grade Level                          |         |           |         |       |           |       |      |
| Grades K-3                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 4-6                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 7-8                           | -       | -         | -       | -     | -         | -     | -    |
| Grades 9-12                          | -       | -         | -       | -     | -         | -     | -    |
| Statewide Average Base x ADA         |         | -         |         | -     |           | -     |      |
| Total Statewide Average all Charters |         | -         |         | -     |           | -     |      |
| LESSER OF PER/ADA or STATEWIDE AVG   |         | 1,338,012 |         |       | 1,422,228 |       |      |
|                                      |         |           |         |       | 1,502,902 |       |      |

## 2b. Statewide Average per ADA x Charter ADA during implementation of LCFF

Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Entitlement

Enter each Charter's funding as calculated using this tool - one spread sheet each Charter

|                               |                 | 2013-14 | 2014-15 | 2015-16 |
|-------------------------------|-----------------|---------|---------|---------|
| Charter #1                    | LCFF TARGET     | -       | -       | -       |
| Charter #2                    | LCFF TARGET     | -       | -       | -       |
| Charter #3                    | LCFF TARGET     | -       | -       | -       |
| Charter #4                    | LCFF TARGET     | -       | -       | -       |
| Charter #5                    | LCFF TARGET     | -       | -       | -       |
| Charter #6                    | LCFF TARGET     | -       | -       | -       |
| Total Charter LCFF TARGET     |                 | -       | -       | -       |
| Charter #1                    | LCFF TRANSITION | -       | -       | -       |
| Charter #2                    | LCFF TRANSITION | -       | -       | -       |
| Charter #3                    | LCFF TRANSITION | -       | -       | -       |
| Charter #4                    | LCFF TRANSITION | -       | -       | -       |
| Charter #5                    | LCFF TRANSITION | -       | -       | -       |
| Charter #6                    | LCFF TRANSITION | -       | -       | -       |
| Total Charter LCFF TRANSITION |                 | -       | -       | -       |

Calculate ratio of LCFF Target Base Grant including grade-span adjustment (GSA) to the Total LCFF Target Grant and multiply by LCFF Transition Entitlement

|  |      | 2013-14   | 2014-15   | 2015-16   |      |
|--|------|-----------|-----------|-----------|------|
| Charter #1                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Charter #2                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Charter #3                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Charter #4                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Charter #5                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Charter #6                             | 0.0% | -         | 0.0%      | -         | 0.0% |
| Transition In-Lieu taxes               |      | -         | -         | -         |      |
| LESSER OF TAX PER ADA OR STATEWIDE AVG |      | 1,338,012 | 1,422,228 | 1,502,902 |      |

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| 5-17   |
| Total  |
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| Bellevue Union Elementary                                |           |           |            |            | 3/1/14     |
|--|-----------|-----------|------------|------------|------------|
| PROPOSITION 30 - EPA                                     |           |           |            |            |            |
| EPA Entitlement as % of statewide adjusted Revenue Limit | 21.39%    | 17.92%    | 17.92%     | 17.92%     | 17.92%     |
| CALCULATE APPLICATION OF EPA                             |           |           |            |            |            |
|  | 2012-13   | 2013-14   | 2014-15    | 2015-16    | 2016-17    |
| Adjusted Total Revenue Limit                             | 7,316,327 | 6,880,576 | 6,880,576  | 6,880,576  | 6,864,934  |
| CY Adjusted NSS Allowance                                | -         | -         | -          | -          | -          |
| Total  | 7,316,327 | 6,880,576 | 6,880,576  | 6,880,576  | 6,864,934  |
| Less Property Taxes/In-Lieu                              | 3,899,658 | 3,919,309 | 3,835,093  | 3,754,419  | -          |
| Gross State Aid for Purposes of EPA                      | 3,416,669 | 2,961,267 | 3,045,483  | 3,126,157  | 6,864,934  |
| EPA Entitlement  |           |           |            |            |            |
| Proportionate Share*                                     | 1,564,889 | 1,232,991 | 1,232,991  | 1,232,991  | 1,230,187  |
| Min EPA \$200/ADA  | 281,570   | 264,800   | 264,800    | 264,800    | 264,198    |
| EPA Allocation   | 1,564,889 | 1,232,991 | 1,232,991  | 1,232,991  | 1,230,187  |
| Application of EPA                                       |           |           |            |            |            |
| Phase-In Entitlement                                     | 7,316,327 | 9,416,052 | 10,596,282 | 10,855,059 | 11,117,782 |
| Less Property Taxes/In-Lieu                              | 3,899,658 | 3,919,309 | 3,835,093  | 3,754,419  | -          |
| Gross State Aid  | 3,416,669 | 5,496,743 | 6,761,189  | 7,100,640  | 11,117,782 |
| Less EPA Allocation                                      | 1,564,889 | 1,232,991 | 1,232,991  | 1,232,991  | 1,230,187  |
| Net State Aid  | 1,851,780 | 4,263,752 | 5,528,198  | 5,867,649  | 9,887,595  |
| Minimum State Aid  |           |           |            |            |            |
| Adjusted Total Revenue Limit                             | 7,316,327 | 6,880,576 | 6,880,576  | 6,880,576  | 6,864,934  |
| 2012-13 Deficited NSS Allowance                          | -         | -         | -          | -          | -          |
| Less Property Taxes/In-Lieu                              | 3,899,658 | 3,919,309 | 3,835,093  | 3,754,419  | -          |
| Less EPA Allocation                                      | 1,564,889 | 1,232,991 | 1,232,991  | 1,232,991  | 1,230,187  |
| Revenue Limit Minimum State Aid                          | 1,851,780 | 1,728,276 | 1,812,492  | 1,893,166  | 5,634,747  |
| Categorical Minimum State Aid                            | 1,989,183 | 1,989,183 | 1,989,183  | 1,989,183  | 1,989,183  |
| Minimum State Aid Guarantee                              | 3,840,963 | 3,717,459 | 3,801,675  | 3,882,349  | 7,623,930  |
| LCFF State Aid   | 3,840,963 | 4,263,752 | 5,528,198  | 5,867,649  | 9,887,595  |
| EPA in Excess to LCFF Funding                            | -         | -         | 0          | -          | 0          |

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation



| Bellevue Union Elementary  |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
|--|----------|-----------|---------|-----------|-----------|------------|------------|--|--|--|--|--|--|--|
| LOCAL CONTROL FUNDING FORMULA                                      |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
| CALCULATE LCFF TARGET  |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
| Unduplicated as % of Enrollment                                    |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
|  | ADA      | Base      | Gr Span | Supp      | Concen    | COLA       | 1.570%     |  |  |  |  |  |  |  |
|  |          |           |         |           |           | 93.26%     | 2013-14    |  |  |  |  |  |  |  |
|  |          |           |         |           |           |            | TARGET     |  |  |  |  |  |  |  |
| Grades K-3   | 744.77   | 6,952     | 723     | 1,432     | 1,468     | 7,875,943  |            |  |  |  |  |  |  |  |
| Grades 4-6   | 579.23   | 7,056     |         | 1,316     | 1,350     | 5,631,274  |            |  |  |  |  |  |  |  |
| Grades 7-8   | -        | 7,266     |         | 1,355     | 1,390     |            |            |  |  |  |  |  |  |  |
| Grades 9-12  | -        | 8,419     | 219     | 1,611     | 1,653     |            |            |  |  |  |  |  |  |  |
| Subtract NSS   | -        | -         | -       | -         | -         | -          | -          |  |  |  |  |  |  |  |
| NSS Allowance  | -        | -         | -       | -         | -         | -          | -          |  |  |  |  |  |  |  |
| TOTAL BASE   | 1,324.00 | 9,264,688 | 538,469 | 1,828,778 | 1,875,283 | 13,507,217 |            |  |  |  |  |  |  |  |
| Targeted Instructional Improvement                                 | -        | -         | -       | -         | -         | -          | -          |  |  |  |  |  |  |  |
| Transportation   | -        | -         | -       | -         | -         | -          | -          |  |  |  |  |  |  |  |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET                        |          |           |         |           |           |            | 13,507,217 |  |  |  |  |  |  |  |
| CALCULATE ECONOMIC RECOVERY TARGET                                 |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
| Revenue Limit per ADA inflated to 2020/21                          |          |           |         |           |           | 2013/14    | 2020/21    |  |  |  |  |  |  |  |
| Charter General Purpose BG/ADA inflated to 2020/21                 |          |           |         |           |           | 6,777.79   | 7,753.54   |  |  |  |  |  |  |  |
| Categorical Base per ADA   |          |           |         |           |           | 1,506.65   | 1,506.65   |  |  |  |  |  |  |  |
| Total Economic Recovery Target per ADA                             |          |           |         |           |           | 8,284.44   | 9,260.19   |  |  |  |  |  |  |  |
| Statewide 90 <sup>th</sup> percentile rate                         |          |           |         |           |           | 14,500.00  | 14,500.00  |  |  |  |  |  |  |  |
| 2020-21 LCFF Target rate per ADA                                   |          |           |         |           |           | 10,201.83  | 11,670.53  |  |  |  |  |  |  |  |
| ECONOMIC RECOVERY TARGET per ADA                                   |          |           |         |           |           | -          | -          |  |  |  |  |  |  |  |
| ECONOMIC RECOVERY TARGET x 2012-13 ADA                             |          |           |         |           |           | -          | -          |  |  |  |  |  |  |  |
| ECONOMIC RECOVERY TARGET PAYMENT                                   |          |           |         |           |           | -          | -          |  |  |  |  |  |  |  |
|  |          |           |         |           |           |            | 1/8        |  |  |  |  |  |  |  |
| CALCULATE LCFF FLOOR   |          |           |         |           |           |            |            |  |  |  |  |  |  |  |
| Current Year Funded ADA times Base per ADA                         |          |           |         |           |           | 12-13      | 13-14      |  |  |  |  |  |  |  |
| Current Year Funded ADA times Other RL per ADA                     |          |           |         |           |           | Rate       | ADA        |  |  |  |  |  |  |  |
| Necessary Small School Allowance at 12-13 rates                    |          |           |         |           |           | 5,151.89   | 1,324.00   |  |  |  |  |  |  |  |
| 2012-13 Categoricals   |          |           |         |           |           | 44.92      | 1,324.00   |  |  |  |  |  |  |  |
| 2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cv ADA  |          |           |         |           |           |            | 1,989,183  |  |  |  |  |  |  |  |
| Less Fair Share Reduction  |          |           |         |           |           | -          | -          |  |  |  |  |  |  |  |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cv ADA |          |           |         |           |           | -          | -          |  |  |  |  |  |  |  |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                         |          |           |         |           |           |            | 8,869,759  |  |  |  |  |  |  |  |

Bellevue Union Elementary

LOCAL CONTROL FUNDING FORMULA

CALCULATE LCFF TARGET

Unduplicated as % of Enrollment

|               | ADA      | Base      | Gr Span | Supp      | Concen    | COLA       | 1.570%  |
|---------------|----------|-----------|---------|-----------|-----------|------------|---------|
|               |          |           |         |           |           | 93.26%     | 2013-14 |
|               |          |           |         |           |           |            | TARGET  |
| Grades K-3    | 744.77   | 6,952     | 723     | 1,432     | 1,468     | 7,875,943  |         |
| Grades 4-6    | 579.23   | 7,056     |         | 1,316     | 1,350     | 5,631,274  |         |
| Grades 7-8    | -        | 7,266     |         | 1,355     | 1,390     |            |         |
| Grades 9-12   | -        | 8,419     | 219     | 1,611     | 1,653     |            |         |
| Subtract NSS  | -        | -         | -       | -         | -         | -          | -       |
| NSS Allowance | -        | -         | -       | -         | -         | -          | -       |
| TOTAL BASE    | 1,324.00 | 9,264,688 | 538,469 | 1,828,778 | 1,875,283 | 13,507,217 |         |

Targeted Instructional Improvement

Transportation

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

| CALCULATE ECONOMIC RECOVERY TARGET                 |           |           |  |  |  |  |
|--|-----------|-----------|--|--|--|--|
|  | 2013/14   | 2020/21   |  |  |  |  |
| Revenue Limit per ADA inflated to 2020/21          | 6,777.79  | 7,753.54  |  |  |  |  |
| Charter General Purpose BG/ADA inflated to 2020/21 | -         | -         |  |  |  |  |
| Categorical Base per ADA                           | 1,506.65  | 1,506.65  |  |  |  |  |
| Total Economic Recovery Target per ADA             | 8,284.44  | 9,260.19  |  |  |  |  |
| Statewide 90 <sup>th</sup> percentile rate         | 14,500.00 | 14,500.00 |  |  |  |  |
| 2020-21 LCFF Target rate per ADA                   | 10,201.83 | 11,670.53 |  |  |  |  |
| ECONOMIC RECOVERY TARGET per ADA                   | -         | -         |  |  |  |  |
| ECONOMIC RECOVERY TARGET x 2012-13 ADA             | -         | -         |  |  |  |  |
| ECONOMIC RECOVERY TARGET PAYMENT                   | -         | -         |  |  |  |  |

CALCULATE LCFF FLOOR

|  | 12-13    | 13-14    |  |  |  |  |
|--|----------|----------|--|--|--|--|
|  | Rate     | ADA      |  |  |  |  |
| Current Year Funded ADA times Base per ADA                         | 5,151.89 | 1,324.00 |  |  |  |  |
| Current Year Funded ADA times Other RL per ADA                     | 44.92    | 1,324.00 |  |  |  |  |
| Necessary Small School Allowance at 12-13 rates                    |          |          |  |  |  |  |
| 2012-13 Categoricals   |          |          |  |  |  |  |
| 2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cv ADA  |          |          |  |  |  |  |
| Less Fair Share Reduction  | -        | -        |  |  |  |  |
| Beginning in 2014-15, prior year LCFF gap funding per ADA * cv ADA | -        | -        |  |  |  |  |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR                         |          |          |  |  |  |  |



| v15.1 (released February 10, 2014) |           |         |           |           |            |  |  |  |  |
|------------------------------------|-----------|---------|-----------|-----------|------------|--|--|--|--|
| 3/2/14                             |           |         |           |           |            |  |  |  |  |
| COLA 2.300%                        |           |         |           |           |            |  |  |  |  |
| 93.26% 2016-17                     |           |         |           |           |            |  |  |  |  |
| 3 yr average                       |           |         |           |           |            |  |  |  |  |
| ADA                                | Base      | Gr Span | Supp      | Conen     | TARGET     |  |  |  |  |
| 744.77                             | 7,326     | 762     | 1,509     | 1,547     | 8,299,717  |  |  |  |  |
| 576.22                             | 7,435     |         | 1,387     | 1,422     | 5,902,798  |  |  |  |  |
| -                                  | 7,655     |         | 1,428     | 1,464     | -          |  |  |  |  |
| -                                  | 8,870     | 231     | 1,698     | 1,741     | -          |  |  |  |  |
| -                                  | -         | -       | -         | -         | -          |  |  |  |  |
| -                                  | -         | -       | -         | -         | -          |  |  |  |  |
| 1,320.99                           | 9,762,760 | 567,515 | 1,927,250 | 1,975,824 | 14,202,515 |  |  |  |  |
|                                    |           |         |           |           |            |  |  |  |  |
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|                                    |           |         |           |           |            |  |  |  |  |
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|                                    |           |         |           |           |            |  |  |  |  |
|                                    |           |         |           |           |            |  |  |  |  |
|                                    |           |         |           |           |            |  |  |  |  |
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|                                    |           |         |           |           |            |  |  |  |  |
|                                    |           |         |           |           |            |  |  |  |  |
|                                    |           |         |           |           |            |  |  |  |  |

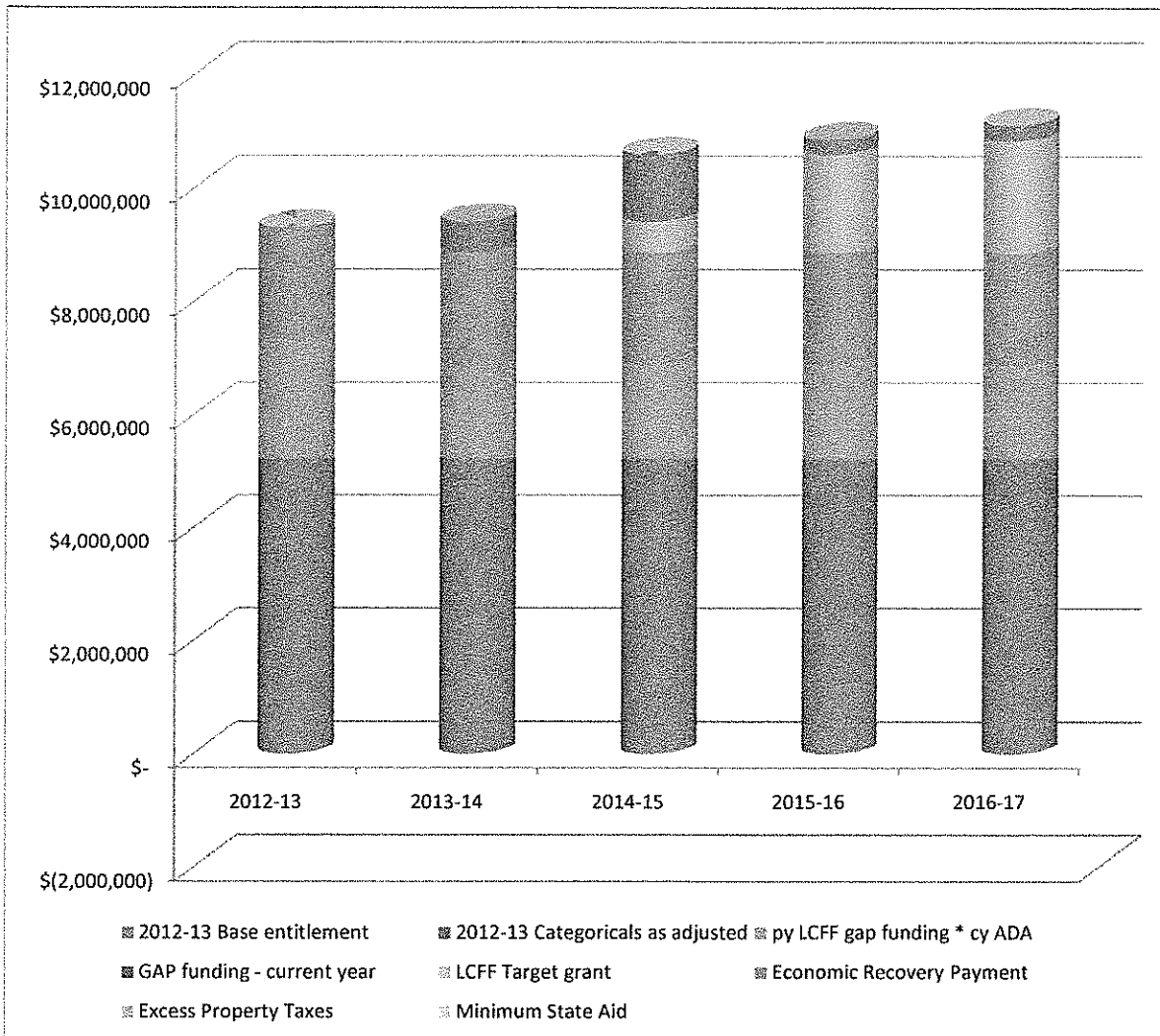


# Bellevue Union Elementary

3/1/14

## LOCAL CONTROL FUNDING FORMULA

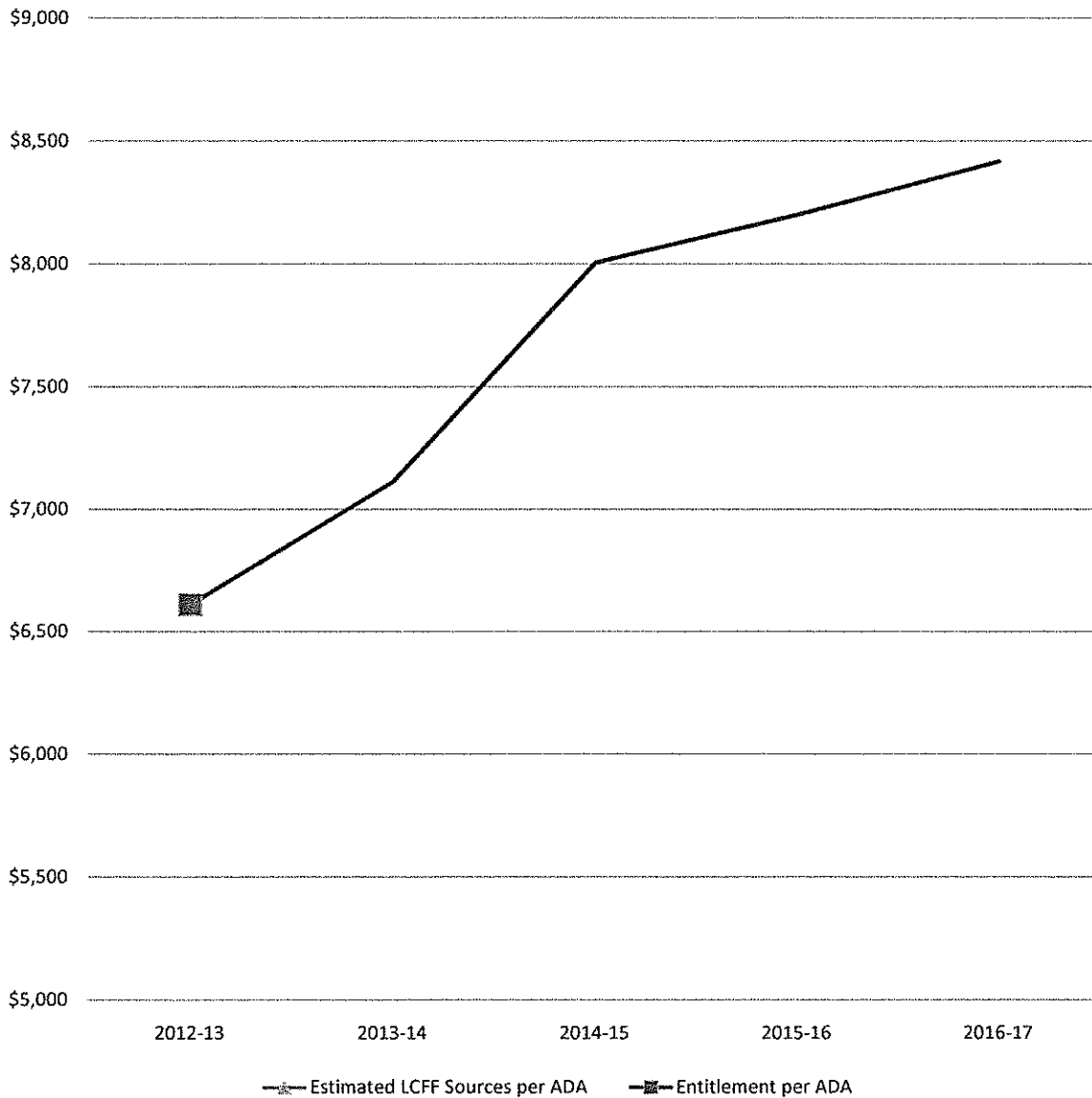
|  | 2012-13              | 2013-14              | 2014-15               | 2015-16               | 2016-17               |
|--|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Excess Property Taxes                  | \$ -                 | \$ 0                 | \$ (0)                | \$ 0                  | \$ (0)                |
| Minimum State Aid                      | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  |
| Economic Recovery Payment              | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  |
| LCFF Target grant                      | \$ -                 | \$ -                 | \$ -                  | \$ -                  | \$ -                  |
| GAP funding - current year             | \$ -                 | \$ 546,293           | \$ 1,180,230          | \$ 258,777            | \$ 282,879            |
| py LCFF gap funding * cy ADA           | \$ -                 | \$ -                 | \$ 546,293            | \$ 1,726,523          | \$ 1,980,786          |
| 2012-13 Categoricals as adjusted       | \$ 1,989,183         | \$ 1,989,183         | \$ 1,989,183          | \$ 1,989,183          | \$ 1,989,183          |
| 2012-13 Base entitlement               | \$ 7,316,327         | \$ 6,880,576         | \$ 6,880,576          | \$ 6,880,576          | \$ 6,864,934          |
| Total General Purpose Funding          | \$ 9,305,510         | \$ 9,416,052         | \$ 10,596,282         | \$ 10,855,059         | \$ 11,117,782         |
| Calculator tab: Recap total LCFF Proof | \$ 9,305,510<br>TRUE | \$ 9,416,052<br>TRUE | \$ 10,596,282<br>TRUE | \$ 10,855,059<br>TRUE | \$ 11,117,782<br>TRUE |
| P2 ADA                                 | 1,407.85             | 1,320.99             | 1,320.99              | 1,320.99              | -                     |



## LOCAL CONTROL FUNDING FORMULA

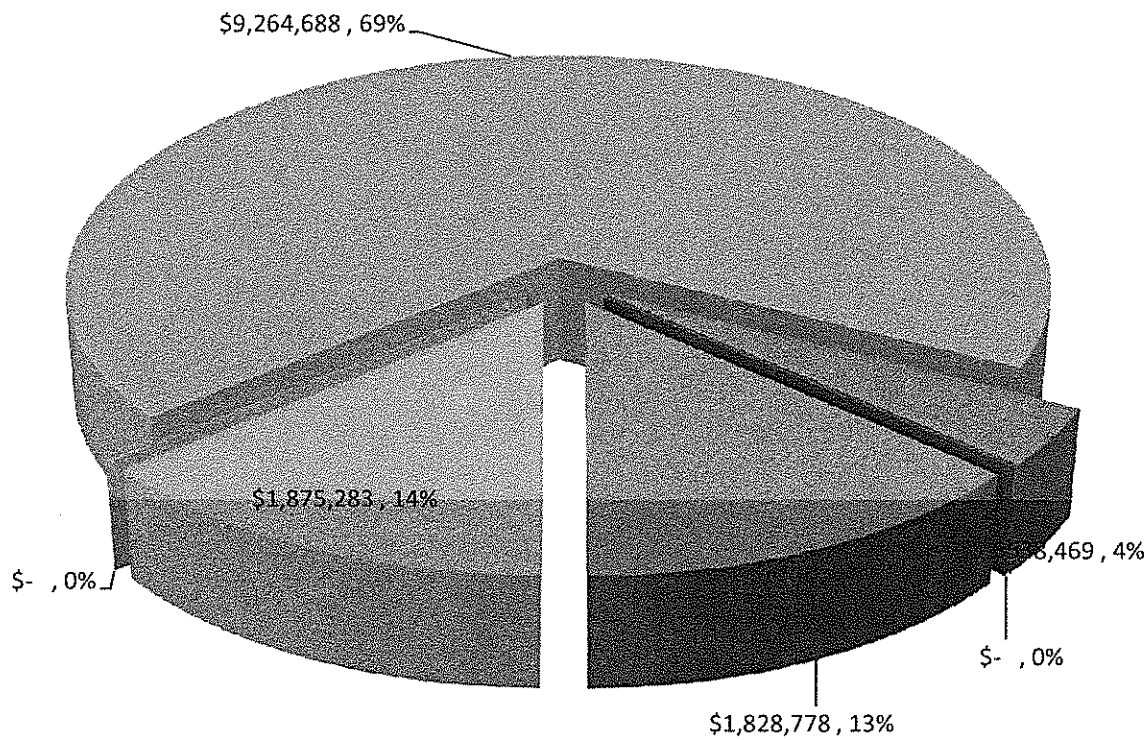
## LCFF Entitlement per ADA

|                                    | 2012-13     | 2013-14     | 2014-15     | 2015-16     | 2016-17     |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| ADA                                | 1,407.85    | 1,324.00    | 1,324.00    | 1,324.00    | 1,320.99    |
| Estimated LCFF Sources per ADA     | \$ 6,609.73 | \$ 7,111.82 | \$ 8,003.23 | \$ 8,198.69 | \$ 8,416.25 |
| Net Change per ADA                 |             | \$ 502.09   | \$ 891.41   | \$ 195.45   | \$ 217.56   |
| Net Percent Change                 |             | 7.60%       | 12.53%      | 2.44%       | 2.65%       |
| Estimated LCFF Entitlement per ADA | \$ 6,609.73 | \$ 7,111.82 | \$ 8,003.23 | \$ 8,198.68 | \$ 8,416.25 |
| Net Change per ADA                 |             | \$ 502.09   | \$ 891.41   | \$ 195.45   | \$ 217.57   |
| Net Percent Change                 |             | 7.60%       | 12.53%      | 2.44%       | 2.65%       |



## Components of LCFF Target Entitlement

|                                  |           |                   |
|----------------------------------|-----------|-------------------|
| Base Grant                       | \$        | 9,264,688         |
| K-3 Grade Span Adjustment        | \$        | 538,469           |
| 9-12 Grade Span Adjustment       | \$        | -                 |
| Supplemental Grant               | \$        | 1,828,778         |
| Concentration Grant              | \$        | 1,875,283         |
| Add-ons (TIIBG & Transportation) | \$        | -                 |
| <b>Total</b>                     | <b>\$</b> | <b>13,507,218</b> |



- Base Grant
- K-3 Grade Span Adjustment
- 9-12 Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)

| Bellevue Union Elementary                    |         |            |         |            |         | 3/1/14     |         |            |    |            |
|--|---------|------------|---------|------------|---------|------------|---------|------------|----|------------|
| LOCAL CONTROL FUNDING FORMULA                |         |            |         |            |         |            |         |            |    |            |
| Summary of Funding                           |         |            |         |            |         |            |         |            |    |            |
|  | 2013-14 |            | 2014-15 |            | 2015-16 | 2016-17    |         |            |    |            |
| Target                                       | \$      | 13,507,217 | \$      | 13,623,646 | \$      | 14,202,515 |         |            |    |            |
| Floor  |         | 8,869,759  |         | 9,416,052  |         | 10,834,903 |         |            |    |            |
| CY Gap Funding                               |         | 546,293    |         | 1,180,230  |         | 282,879    |         |            |    |            |
| ERT  |         | -          |         | -          |         | -          |         |            |    |            |
| Minimum State Aid                            |         | -          |         | -          |         | -          |         |            |    |            |
| Total Phase-In Entitlement                   | \$      | 9,416,052  | \$      | 10,596,282 | \$      | 11,117,782 |         |            |    |            |
|  |         |            |         |            |         |            |         |            |    |            |
| Components of LCFF By Object Code            |         |            |         |            |         |            |         |            |    |            |
|  | 2012-13 |            | 2013-14 |            | 2014-15 | 2015-16    | 2016-17 |            |    |            |
| 8011 - State Aid                             | \$      | 1,851,780  | \$      | 4,263,752  | \$      | 5,867,649  | \$      | 9,887,595  |    |            |
| 8011 - Fair Share                            |         | -          |         | -          |         | -          |         | -          |    |            |
| 8311 & 8590 - Categoricals                   |         | 1,989,183  |         | -          |         | -          |         | -          |    |            |
| 8012 - EPA                                   |         | 1,564,889  |         | 1,232,991  |         | 1,232,991  |         | 1,230,187  |    |            |
| Local Revenue Sources:                       |         |            |         |            |         |            |         |            |    |            |
| 8021 to 8048 - Property Taxes net of in-lieu |         | 3,899,658  |         | 3,919,309  |         | 3,835,093  |         | 3,754,419  |    |            |
| 8096 - Charter's In-Lieu Taxes               |         | -          |         | -          |         | -          |         | -          |    |            |
| TOTAL FUNDING                                | \$      | 9,305,510  | \$      | 9,416,052  | \$      | 10,596,282 | \$      | 10,855,059 | \$ | 11,117,782 |
| Excess Taxes                                 | \$      | -          | \$      | 0          | \$      | (0)        | \$      | 0          | \$ | (0)        |



# Bellevue Union Elementary

3/1/14

## LOCAL CONTROL FUNDING FORMULA

EPA in excess (0) \$ 0

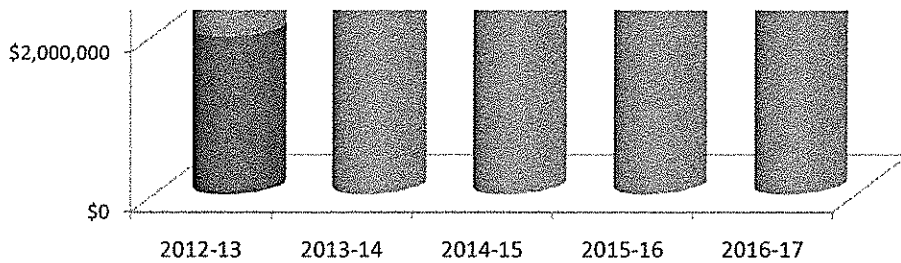
\$12,000,000 -

\$10,000,000 -

\$8,000,000 -

\$6,000,000 -

\$4,000,000 -



■ 8311 & 8590 - Categoricals

■ 8012 - EPA

■ 8096 - Charter's In-Lieu Taxes

■ 8011 - State Aid

■ 8021 to 8048 - Property Taxes net of in-lieu

|                         |    |           |    |           |    |            |    |            |    |            |
|-------------------------|----|-----------|----|-----------|----|------------|----|------------|----|------------|
| LCFF Entitlement        | \$ | 9,305,510 | \$ | 9,416,052 | \$ | 10,596,282 | \$ | 10,855,059 | \$ | 11,117,782 |
| Excess Taxes            |    | -         |    | 0         |    | (0)        |    | 0          |    | (0)        |
| Minimum EPA             |    | -         |    | -         |    | 0          |    | -          |    | 0          |
| Proof Total all Sources | \$ | 9,305,510 | \$ | 9,416,052 | \$ | 10,596,282 | \$ | 10,855,059 | \$ | 11,117,782 |
|                         |    | TRUE      |    | TRUE      |    | TRUE       |    | TRUE       |    | TRUE       |

**LCFF Calculator Universal Assumptions**  
**Kawana Elementary**

3/1/14

|   | 2012-13 | 2013-14   | 2014-15   | 2015-16   | 2016-17   |
|---|---------|-----------|-----------|-----------|-----------|
| <b>Annual COLA</b><br><i>(prefilled as calculated by the Department of Finance, DOF)</i>                |         | 1.57%     | 0.86%     | 2.12%     | 2.30%     |
| <b>LCFF Gap Closed Percentage</b><br><i>(prefilled as calculated by the Department of Finance, DOF)</i> |         | 11.78%    | 28.05%    | 7.80%     | 8.40%     |
| <b>Statewide 90th percentile rate</b>   |         | \$ 14,500 | \$ 14,500 | \$ 14,500 | \$ 14,500 |
| <b>Base Grants</b> <i>(calculated)</i>  |         |           |           |           |           |
| Grades K-3  | \$      | 6,952     | \$ 7,012  | \$ 7,161  | \$ 7,326  |
| Grades 4-6  | \$      | 7,056     | \$ 7,117  | \$ 7,268  | \$ 7,435  |
| Grades 7-8  | \$      | 7,266     | \$ 7,328  | \$ 7,483  | \$ 7,655  |
| Grades 9-12   | \$      | 8,419     | \$ 8,491  | \$ 8,671  | \$ 8,870  |
| <b>Grade Span Adjustment</b> <i>(calculated)</i>  |         |           |           |           |           |
| Grades K-3  | \$      | 723       | \$ 729    | \$ 745    | \$ 762    |
| Grades 9-12   | \$      | 219       | \$ 221    | \$ 225    | \$ 231    |
| <b>Supplemental Grant</b>   |         | 20.00%    | 20.00%    | 20.00%    | 20.00%    |
| <b>Concentration Grant</b>  |         | 50.00%    | 50.00%    | 50.00%    | 50.00%    |
| <b>EPA Entitlement as % of statewide adjusted Revenue Limit</b>   | 21.39%  | 17.92%    | 17.92%    | 17.92%    | 17.92%    |

## USER NOTES

| LCFF Calculator Universal Assumptions |  |  |  |        |
|---------------------------------------|--|--|--|--------|
| Kawana Elementary                     |  |  |  | 3/1/14 |

| Summary of Funding         |              |              |              |         |
|----------------------------|--------------|--------------|--------------|---------|
|                            | 2013-14      | 2014-15      | 2015-16      | 2016-17 |
| Target                     | \$ 4,240,054 | \$ 4,276,584 | \$ 4,367,444 | \$ -    |
| Floor                      | 2,616,216    | 2,807,504    | 3,219,581    | -       |
| CY Gap Funding             | 191,288      | 412,077      | 89,533       | -       |
| ERT                        | -            | -            | -            | -       |
| Minimum State Aid          | -            | -            | -            | -       |
| Total Phase-In Entitlement | \$ 2,807,504 | \$ 3,219,581 | \$ 3,309,115 | \$ -    |

| Components of LCFF By Object Code            |         |           |         |           |         |           |         |           |         |   |
|--|---------|-----------|---------|-----------|---------|-----------|---------|-----------|---------|---|
|  | 2012-13 |           | 2013-14 |           | 2014-15 |           | 2015-16 |           | 2016-17 |   |
| 8011 - State Aid                             | \$      | 559,927   | \$      | 1,203,808 | \$      | 1,642,155 | \$      | 1,756,854 | \$      | - |
| 8011 - Fair Share                            |         | -         |         | -         |         | -         |         | -         |         | - |
| 8311 & 8590 - Categoricals                   |         | 495,151   |         | -         |         | -         |         | -         |         | - |
| 8012 - EPA                                   |         | 460,312   |         | 381,132   |         | 381,132   |         | 381,132   |         | - |
| Local Revenue Sources:                       |         |           |         |           |         |           |         |           |         |   |
| 8021 to 8048 - Property Taxes net of in-lieu |         | -         |         | -         |         | -         |         | -         |         | - |
| 8096 - Charter's In-Lieu Taxes               |         | 1,131,859 |         | 1,222,564 |         | 1,196,294 |         | 1,171,129 |         | - |
| TOTAL FUNDING                                | \$      | 2,647,249 | \$      | 2,807,504 | \$      | 3,219,581 | \$      | 3,309,115 | \$      | - |
| Excess Taxes                                 | \$      | -         | \$      | (0)       | \$      | (0)       | \$      | 0         | \$      | - |
| EPA in excess to LCFF Funding                | \$      | -         | \$      | 0         | \$      | 0         | \$      | (0)       | \$      | - |

| Minimum Proportionality Percentage (MPP):<br>Summary Supplemental & Concentration Grant |           |              |              |              |
|---|-----------|--------------|--------------|--------------|
|   | 2013-14   | 2014-15      | 2015-16      | 2016-17      |
| Estimated Total LCFF Funding  | 2,807,504 | \$ 3,219,581 | \$ 3,309,115 | \$ -         |
| Estimated Base Grant  | N/A       | \$ 2,888,618 | \$ 3,215,135 | \$ (103,557) |
| Estimated Total of Supplemental and Concentration Grants                                | N/A       | \$ 330,963   | \$ 93,980    | \$ 103,557   |
| Proportional Increase or Improvement in Services  | N/A       | 11.46%       | 2.92%        | -100.00%     |
| Current year estimated supplemental and concentration grant funding in the LCAP year    | \$        | 330,963      | \$ 93,980    | \$ 103,557   |
| Current year Minimum Proportionality Percentage (MPP)                                   |           | 11.46%       | 2.92%        | -100.00%     |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Kawana Elementary**  
Charter

**Enter Date:**

6051593 03/01/14

**2012-13 REVENUE LIMIT DATA**

Source: CDE 2012-13 P1 Exhibit (Update at P2, Annual, R1, R2 & R3)

| Line   | CDE Exhibit   | School District                               | P2 Certification | Adjustments      | 12-13 RL DATA |
|--|---|---|------------------|------------------|---------------|
| A-1  | Sch District Revenue Limit                          | Base Revenue Limit per ADA                    | -                |                  | -             |
| A-2  | Sch District Revenue Limit                          | Meals/BTSA Add-on per ADA (AB851)             | -                |                  | -             |
| A-3  | Sch District Revenue Limit                          | Revenue Limit ADA                             | -                |                  | -             |
| A-21   | Sch District ADA                                    | Charter School Block Grant Offset ADA         | -                |                  | -             |
| B-5  | Sch District Revenue Limit                          | Special Revenue Limit Adjustments             | -                |                  | -             |
| B-6  | Sch District Revenue Limit                          | Miscellaneous Revenue Limit Adjustments       | -                |                  | -             |
| B-7  | Sch District Revenue Limit                          | All Charter District Revenue Limit Adjustment | -                |                  | -             |
| B-8  | Sch District Revenue Limit                          | Class Size Penalty Adjustment                 | -                |                  | -             |
| B-9  | Sch District Revenue Limit                          | Center for Advance Research and Technology    | -                |                  | -             |
| C-1  | Sch District Revenue Limit                          | RL Subject to the Deficits                    | -                |                  | -             |
| D-1  | Sch District Revenue Limit                          | Unemployment Insurance                        | -                |                  | -             |
| D-2  | Sch District Revenue Limit                          | Longer Day/Year Penalty                       | -                |                  | -             |
| D-3  | Sch District Revenue Limit                          | Excess ROC/P Reserves Adjustment              | -                |                  | -             |
| D-4  | Sch District Revenue Limit                          | PERS Adjustment                               | -                |                  | -             |
| D-5  | Sch District Revenue Limit                          | SFUSD PERS Adjustment                         | -                |                  | -             |
| D-6  | Sch District Revenue Limit                          | PERS Safety Adjustment                        | -                |                  | -             |
| E-1  | Sch District Revenue Limit                          | Total Revenue Limit                           | -                |                  | -             |
| E-2  | Sch District Revenue Limit                          | Local Revenue                                 | -                |                  | -             |
| E-3  | Sch District Revenue Limit                          | Charter Sch Gen Purpose BG Offset             | -                |                  | -             |
| <b>Necessary Small Schools</b>   |   |   |                  |                  |               |
| B-7  | Sch District RL Calculations                        | Necessary Small School Add-on Amount          | -                |                  | -             |
| D-3  | Sch District ADA                                    | Funded NSS ADA                                | -                |                  | -             |
| B-3  | Sch District Revenue Limit                          | Allowance for Necessary Small School          | -                |                  | -             |
| <b>Charter School All Types</b>  |   |   |                  |                  |               |
| A-1  | Charter Categorical Block Grant Funding - all types | Total Charter School ADA                      | 418.83           |                  | 418.83        |
| <b>Charter School - COE, EHS &amp; SBC</b>                             |   |   |                  |                  |               |
| A-13   | Charter Block Grant                                 | Total General Purpose Entitlement             | 2,152,098        |                  | 2,152,098     |
| B-5 EHS  | Charter Block Grant                                 | Adjusted Total                                |                  |                  |               |
| B-3 COE  |   | In Lieu of Property Taxes                     | 1,131,859        |                  | 1,131,859     |
| <b>Charter School - Unified</b>  |   |   |                  |                  |               |
| D-1  | Charter Block Grant                                 | Total General Purpose Entitlement             | -                |                  | -             |
| E-5  | Charter Block Grant                                 | Adjusted Total In Lieu of Property Taxes      | -                |                  | -             |
| <b>State Aid for Revenue Limit/Charter General Purpose Block Grant</b> |   |   |                  | <b>1,020,239</b> | <b>-</b>      |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Kawana Elementary**  
Charter

| Enter Date: |          |
|-------------|----------|
| 6051593     | 03/01/14 |

**Floor Funding per ADA**

|   | District | Charter         |
|---|----------|-----------------|
| Base Revenue Limit per ADA  | -        |                 |
| Meals/BTSA Add-on per ADA   | -        |                 |
| Total (before deficit)  | -        |                 |
| <b>Floor BRL rate per ADA</b>   | <b>-</b> |                 |
| Charter Gen. Purpose  |          | 2,152,098       |
| 12-13 Charter ADA   |          | 419             |
| <b>Floor Charter GP rate per ADA</b>  |          | <b>5,138.36</b> |
| 12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc. ) | -        |                 |
| 12-13 ADA (includes NSS, excludes Charter BG offset)                                  | -        |                 |
| <b>Floor Other BRL per ADA</b>  | <b>-</b> |                 |

**Minimum State Aid Funding per ADA**

|  | District | Charter         |
|--|----------|-----------------|
| 12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA                    | -        |                 |
| 12-13 Base Revenue Limit per ADA including AB851 adjustments   | -        |                 |
| Subtotal   | -        |                 |
| 12-13 Other RL Items subject to deficit  | -        |                 |
| Subtotal * Deficit   | -        |                 |
| 12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)                                      | -        |                 |
| Total 12-13 RL / Charter Gen. Purpose  | -        | 2,152,098.00    |
| 12-13 Total ADA (Revenue limit and NSS, excluding Charter School Block Grant Offset ADA for districts) | -        | 418.83          |
| <b>Minimum State Aid Funding per ADA</b>   | <b>-</b> | <b>5,138.36</b> |

**Economic Recovery Target (ERT) rates**  
(effective 2014-15 pending legislation 42238.025(c))

|  |             |                 |
|--|-------------|-----------------|
| 12-13 Undeficitated RL / Charter Gen.Purpose | -           | 2,768,755.15    |
| 12-13 ADA                                    | -           | 418.83          |
| 12-13 Undeficitated rate per ADA             | -           | 6,610.69        |
| X 13-14 COLA                                 | 1.0157      |                 |
| X 1.94% COLA for 14-15 thru 20-21            | 1.143964124 |                 |
| <b>ERT General Purpose Funding / ADA</b>     | <b>-</b>    | <b>7,681.12</b> |

**BASIC AID DISTRICTS FAIR SHARE CALCULATION**

|  |  |      |
|--|--|------|
|  | 8.92%  |      |
| 2012-13 Undeficitated RL Multiplied by 8.92%                               | -  |      |
| 2012-13 Excess Property Tax  | -  |      |
| Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals | -  |      |
| Fair Share per CDE advance apportionment                                   | -  |      |
| Fair Share   |  |      |
| CDE Schedule Re-Certified June 2013  | 2011-12 Fair Share taken in 2012-13  | \$ - |
| RDA Asset Liquidation Revenues   | 2014-15 Fair Share reduction w RDA fix   | \$ - |
| (effective 2014-15 pending legislation 42238.03(a)(2)(B))                  | 2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes | \$ - |

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Kawana Elementary**

Charter

**Enter Date:**

6051593

03/01/14

| CATEGORICAL FUNDING REPEALED WITH LCFF                              |                     |   | 2012-13  | Before Sec 12.42 |
|---|---------------------|---|----------|------------------|
| PCA   | Fund                | Title                                   | Award    | Reduction        |
| <b>2013-14 State Budget Formula</b>                                 |                     |   |          |                  |
| 24390   | 6110-144-0001       | Administrator Training Program          | -        | -                |
| 23434   | 6110-156-0001       | Adult Education                         | -        | -                |
| 23900   | 6110-240-0001       | Advanced Placement Int Bac              | -        | -                |
| 24807   | 6110-265-0001       | Arts & Music Block Grant                | -        | -                |
|   |                     | Bilingual Teacher Training              | -        | -                |
|   |                     | & Reader Services for the Blind         | -        | -                |
| 23786   | 6110-193-0001       | & Teacher Peer Review                   | -        | -                |
|   | 6360-101-0001       | BTSA                                    |          | -                |
| 24120   | 6110-242-0001       | CA Assoc Student Councils               | -        | -                |
| 24732   | 6110-204-0001       | CA High School Exit Exam                | -        | -                |
| 24000   | 6110-198-0001       | CalSAFE                                 | -        | -                |
| 24918   | 6110-227-0001       | CBET                                    | -        | -                |
| 24856   | 6110-267-0001       | Certificated Staff Mentoring            | -        | -                |
| 23721   | 6110-211-0001(1)    | Charter School Categorical BG           | 172,361  | 215,021          |
| 24994   | 6110-211-0001(2)    | Charter School In-Lieu of EIA           | 322,790  | 322,790          |
| 24879   | 6110-268-0001       | Child Oral Health Assessments           | -        | -                |
| 24122   | 6110-208-0001       | Civic Education                         | -        | -                |
| 23498   | 6110-232-0001       | Class Size Reduction (9th grade)        | -        | -                |
| 23141   | 6110-190-0001       | Community Day Schools                   | -        | -                |
| 10127   | Added at May Revise | CDS Mandatorily Expelled                | -        | -                |
| 23695   | 6110-188-0001       | Deferred Maintenance                    | -        | -                |
|   | 6110-188-0001 EH    | Deferred Maintenance - Extreme Hardship | -        | -                |
| 23654   | 6110-128-0001       | Economic Impact Aid                     | -        | -                |
| 23975   | 6110-181-0001       | Educational Tech CTAP                   | -        | -                |
| 23856   | 6110-124-0001       | Gifted & Talented                       | -        | -                |
| 23366   | 6110-111-0001(1)    | Home to School Transportation           | -        | -                |
| 23123   | 6110-111-0001(2)    | Sm District Bus Replacement             | -        | -                |
| 24418   | 6110-189-0001       | Inst Materials Block Grant              | -        | -                |
|   | 6110-682-0001       | K-3CSR 12-13                            | -        | -                |
| 24389   | 6110-137-0001       | Math & Reading Prof Development         | -        | -                |
| 24042   | 6110-195-0001       | Natl Board Certification Incentive      | -        | -                |
| 25154   | 6110-212-0001       | New Charter Categorical BG              | -        | -                |
| 24806   | 6110-260-0001       | PE Teacher Incentive Grants             | -        | -                |
| 24716   | 6110-245-0001       | Prof Development BG                     | -        | -                |
| 24715   | 6110-243-0001       | Pupil Retention BG                      | -        | -                |
|   | 6110-105-0001       | Regional Occupational Programs          | -        | -                |
| 24718   | 6110-247-0001       | Sch & Library Improvement BG            | -        | -                |
|   | 6110-248-0001       | Sch Safety Consolidated Competitive     | -        | -                |
| 23718   | 6110-228-0001       | School Safety Block Grant               | -        | -                |
| 24456   | 6110-104-0001       | Supplemental Instruction                | -        | -                |
| 24805, 250  | 6110-108-0001       | Supplemental Sch Counseling             | -        | -                |
| 24717   | 6110-246-0001       | Targeted Instructional Improvement      | -        | -                |
| 24713   | 6110-244-0001       | Teacher Credentialling BG               | -        | -                |
| 23151   | 6110-209-0001       | Teacher Dismissal Apportionment         |          | -                |
| MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS                              |                     |   |          |                  |
| Total Categorical Program Funding incorporated into LCFF            |                     |   | 495,151  |                  |
| Total Categorical Program Funding before Section 12.42 reduction    |                     |   |          | 537,811          |
| Categorical funding per ADA incorporated into ERT                   |                     |   |          | 1,284.08         |
| TOTAL STATE AID   |                     |   | District | Charter          |
|   |                     |   | -        | 1,515,390        |
| TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE) |                     |   | -        | 2,647,249        |
| TOTAL 2012-13 ENTITLEMENT PER ADA                                   |                     |   | 6,321    |                  |

**Charter School Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Kawana Elementary

3/1/14

|  | 2013-14   | 2014-15   | 2015-16   | 2016-17 |
|--|-----------|-----------|-----------|---------|
| COLA   | 1.57%     | 0.86%     | 2.12%     | 2.30%   |
| GAP Funding rate   | 11.78%    | 28.05%    | 7.80%     | 8.40%   |
| In-Lieu of Property Tax  | 1,222,564 | 1,196,294 | 1,171,129 |         |
| <i>This should be the amount reported on CDE Exhibit: Charter School Block Grant Funding</i>                 |           |           |           |         |
| <i>COE use Line B-3, EHS use Line B-5, Unified use Line E-5. Ask sponsoring District to provide estimate</i> |           |           |           |         |
| Statewide 90th percentile rate   | 14,500    | 14,500    | 14,500    | 14,500  |

**ENROLLMENT AND UNDUPLICATED COUNT**

|         | Enrollment | Unduplicated Count | Unduplicated %          |
|---------|------------|--------------------|-------------------------|
| 2013-14 | 410.00     | 389.00             | 94.88% 1 yr average     |
| 2014-15 | 410.00     | 389.00             | 94.88% 2 yr average     |
| 2015-16 | 410.00     | 389.00             | 94.88% 3 yr average     |
| 2016-17 |            |                    | 94.88% 3 yr rolling avg |
| 2017-18 |            |                    | 94.88% 3 yr rolling avg |

**UNDUPLICATED % OF DISTRICT**

Enter data for the district that the charter school is physically located in. If located in more than one district, enter % for the district with the highest percentage.

| District | Unduplicated %      |
|----------|---------------------|
| 2013-14  | 93.26% 1 yr average |
| 2014-15  | 93.26% 2 yr average |
| 2015-16  | 93.26% 3 yr average |
| 2016-17  | 3 yr rolling avg    |
| 2017-18  | 3 yr rolling avg    |

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter P2 Data - Note Charter School ADA is always funded on Current Year

| 2013-14             |             |          |      |        |
|---------------------|-------------|----------|------|--------|
| Grade Span          | 2013-14 ADA | LCFF ADA | Ungr | Total  |
| Grades K-3          | 241.69      | 241.69   | -    | 241.69 |
| Grades 4-6          | 172.23      | 172.23   | -    | 172.23 |
| Grades 7-8          |             | -        | -    | -      |
| Grades 9-12         |             | -        | -    | -      |
| Ungraded            |             |          |      |        |
| (or enter by grade) |             |          |      | -      |
| SUBTOTAL ADA        | 413.92      | 413.92   | -    | 413.92 |
| 2014-15             |             |          |      |        |
| Grade Span          | 2014-15 ADA | LCFF ADA | Ungr | Total  |
| Grades K-3          | 241.69      | 241.69   | -    | 241.69 |
| Grades 4-6          | 172.23      | 172.23   | -    | 172.23 |
| Grades 7-8          |             | -        | -    | -      |
| Grades 9-12         |             | -        | -    | -      |
| Ungraded            |             |          |      |        |
| (or enter by grade) |             |          |      | -      |
| SUBTOTAL ADA        | 413.92      | 413.92   | -    | 413.92 |
| 2015-16             |             |          |      |        |
| Grade Span          | 2015-16 ADA | LCFF ADA | Ungr | Total  |
| Grades K-3          | 241.69      | 241.69   | -    | 241.69 |
| Grades 4-6          | 172.23      | 172.23   | -    | 172.23 |
| Grades 7-8          |             | -        | -    | -      |
| Grades 9-12         |             | -        | -    | -      |
| Ungraded            |             |          |      |        |
| (or enter by grade) |             |          |      | -      |
| SUBTOTAL ADA        | 413.92      | 413.92   | -    | 413.92 |



| Grade Span                      | 2016-17     |          |      |       |
|---------------------------------|-------------|----------|------|-------|
|                                 | 2016-17 ADA | LCFF ADA | Ungr | Total |
| Grades K-3                      |             | -        | -    | -     |
| Grades 4-6                      |             | -        | -    | -     |
| Grades 7-8                      |             | -        | -    | -     |
| Grades 9-12                     |             | -        | -    | -     |
| Ungraded<br>(or enter by grade) |             |          |      | -     |
| SUBTOTAL ADA                    | -           | -        | -    | -     |

## Kawana Elementary

3/1/14

## PROPOSITION 30 - EPA

|  |           |           |           |           |         |
|--|-----------|-----------|-----------|-----------|---------|
| EPA Entitlement as % of statewide adjusted Revenue Limit | 21.39%    | 17.92%    | 17.92%    | 17.92%    | 17.92%  |
| CALCULATE APPLICATION OF EPA                             |           |           |           |           |         |
|  | 2012-13   | 2013-14   | 2014-15   | 2015-16   | 2016-17 |
| Adjusted Total Revenue Limit                             | 2,152,098 | 2,126,870 | 2,126,870 | 2,126,870 | -       |
| CY Adjusted NSS Allowance                                | -         | -         | -         | -         | -       |
| Total  | 2,152,098 | 2,126,870 | 2,126,870 | 2,126,870 | -       |
| Less Property Taxes/In-Lieu                              | 1,131,859 | 1,222,564 | 1,196,294 | 1,171,129 | -       |
| Gross State Aid for Purposes of EPA                      | 1,020,239 | 904,306   | 930,576   | 955,741   | -       |
| <b>EPA Entitlement</b>                                   |           |           |           |           |         |
| Proportionate Share*                                     | 460,312   | 381,132   | 381,132   | 381,132   | -       |
| Min EPA \$200/ADA  | 83,766    | 82,784    | 82,784    | 82,784    | -       |
| EPA Allocation   | 460,312   | 381,132   | 381,132   | 381,132   | -       |
| <b>Application of EPA</b>                                |           |           |           |           |         |
| Phase-In Entitlement                                     | 2,152,098 | 2,807,504 | 3,219,581 | 3,309,115 | -       |
| Less Property Taxes/In-Lieu                              | 1,131,859 | 1,222,564 | 1,196,294 | 1,171,129 | -       |
| Gross State Aid  | 1,020,239 | 1,584,940 | 2,023,287 | 2,137,986 | -       |
| Less EPA Allocation                                      | 460,312   | 381,132   | 381,132   | 381,132   | -       |
| Net State Aid  | 559,927   | 1,203,808 | 1,642,155 | 1,756,854 | -       |
| <b>Minimum State Aid</b>                                 |           |           |           |           |         |
| Adjusted Total Revenue Limit                             | 2,152,098 | 2,126,870 | 2,126,870 | 2,126,870 | -       |
| 2012-13 Deficited NSS Allowance                          | -         | -         | -         | -         | -       |
| Less Property Taxes/In-Lieu                              | 1,131,859 | 1,222,564 | 1,196,294 | 1,171,129 | -       |
| Less EPA Allocation                                      | 460,312   | 381,132   | 381,132   | 381,132   | -       |
| Revenue Limit Minimum State Aid                          | 559,927   | 523,174   | 549,444   | 574,609   | -       |
| Categorical Minimum State Aid                            | 495,151   | 489,346   | 489,346   | 489,346   | -       |
| Minimum State Aid Guarantee                              | 1,055,078 | 1,012,520 | 1,038,790 | 1,063,955 | -       |
| <b>LCFF State Aid</b>                                    |           |           |           |           |         |
| LCFF State Aid   | 1,055,078 | 1,203,808 | 1,642,155 | 1,756,854 | -       |
| EPA in Excess to LCFF Funding                            | -         | 0         | 0         | -         | -       |

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation





[illegible]

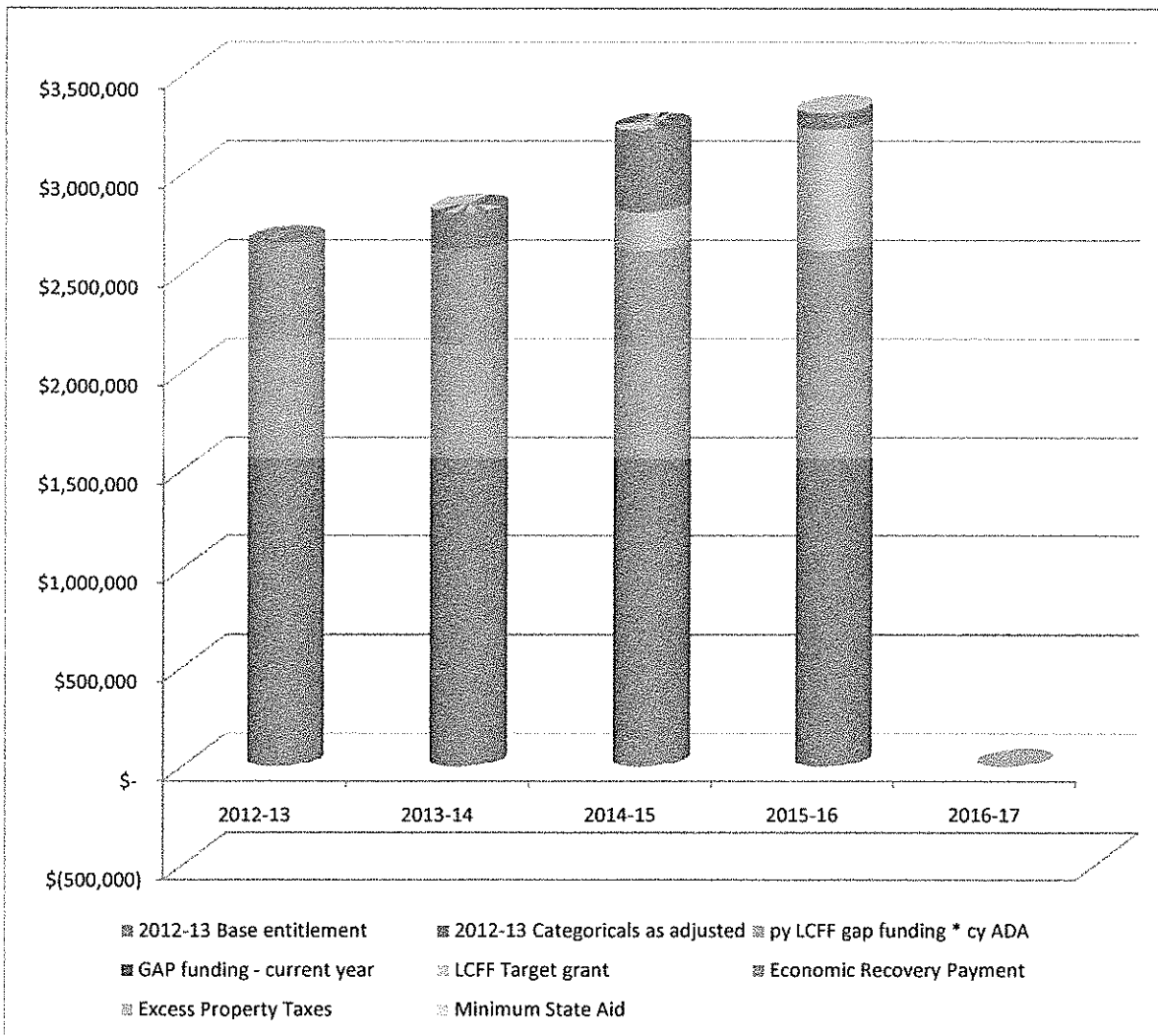


# Kawana Elementary

3/1/14

## LOCAL CONTROL FUNDING FORMULA

|                                  | 2012-13      | 2013-14      | 2014-15      | 2015-16      | 2016-17 |
|----------------------------------|--------------|--------------|--------------|--------------|---------|
| Excess Property Taxes            | \$ -         | \$ (0)       | \$ (0)       | \$ 0         | \$ -    |
| Minimum State Aid                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -    |
| Economic Recovery Payment        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -    |
| LCFF Target grant                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -    |
| GAP funding - current year       | \$ -         | \$ 191,288   | \$ 412,077   | \$ 89,533    | \$ -    |
| py LCFF gap funding * cy ADA     | \$ -         | \$ -         | \$ 191,288   | \$ 603,365   | \$ -    |
| 2012-13 Categoricals as adjusted | \$ 495,151   | \$ 489,346   | \$ 489,346   | \$ 489,346   | \$ -    |
| 2012-13 Base entitlement         | \$ 2,152,098 | \$ 2,126,870 | \$ 2,126,870 | \$ 2,126,870 | \$ -    |
| Total General Purpose Funding    | \$ 2,647,249 | \$ 2,807,504 | \$ 3,219,581 | \$ 3,309,115 | \$ -    |
| Calculator tab: Recap total LCFF | \$ 2,647,249 | \$ 2,807,504 | \$ 3,219,581 | \$ 3,309,115 | \$ -    |
| Proof                            | TRUE         | TRUE         | TRUE         | TRUE         | TRUE    |
| P2 ADA                           | 418.83       | 413.92       | 413.92       | 413.92       | -       |



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

## Kawana Elementary

3/1/14

## LOCAL CONTROL FUNDING FORMULA

## LCFF Entitlement per ADA

|                                    | 2012-13     | 2013-14     | 2014-15     | 2015-16     | 2016-17       |
|------------------------------------|-------------|-------------|-------------|-------------|---------------|
| ADA                                | 418.83      | 413.92      | 413.92      | 413.92      | -             |
| Estimated LCFF Sources per ADA     | \$ 6,320.58 | \$ 6,782.72 | \$ 7,778.27 | \$ 7,994.58 | \$ -          |
| Net Change per ADA                 |             | \$ 462.14   | \$ 995.55   | \$ 216.31   | \$ (7,994.58) |
| Net Percent Change                 |             | 7.31%       | 14.68%      | 2.78%       | -100.00%      |
| Estimated LCFF Entitlement per ADA | \$ 6,320.58 | \$ 6,782.72 | \$ 7,778.27 | \$ 7,994.58 | \$ -          |
| Net Change per ADA                 |             | \$ 462.14   | \$ 995.55   | \$ 216.31   | \$ (7,994.58) |
| Net Percent Change                 |             | 7.31%       | 14.68%      | 2.78%       | -100.00%      |

\$8,500

\$8,000

\$7,500

\$7,000

\$6,500

\$6,000

\$5,500

\$5,000

2012-13

2013-14

2014-15

2015-16

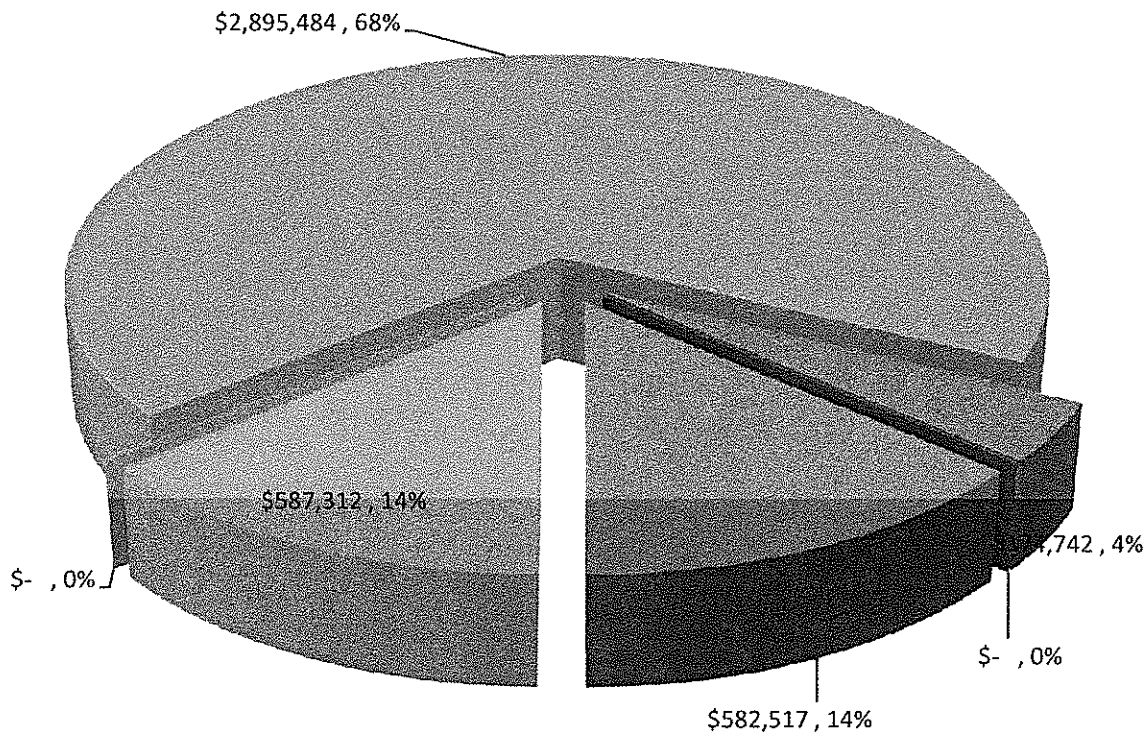
2016-17

Estimated LCFF Sources per ADA      Entitlement per ADA



## Components of LCFF Target Entitlement

|                                  |           |                  |
|----------------------------------|-----------|------------------|
| Base Grant                       | \$        | 2,895,484        |
| K-3 Grade Span Adjustment        | \$        | 174,742          |
| 9-12 Grade Span Adjustment       | \$        | -                |
| Supplemental Grant               | \$        | 582,517          |
| Concentration Grant              | \$        | 587,312          |
| Add-ons (TIIBG & Transportation) | \$        | -                |
| <b>Total</b>                     | <b>\$</b> | <b>4,240,055</b> |

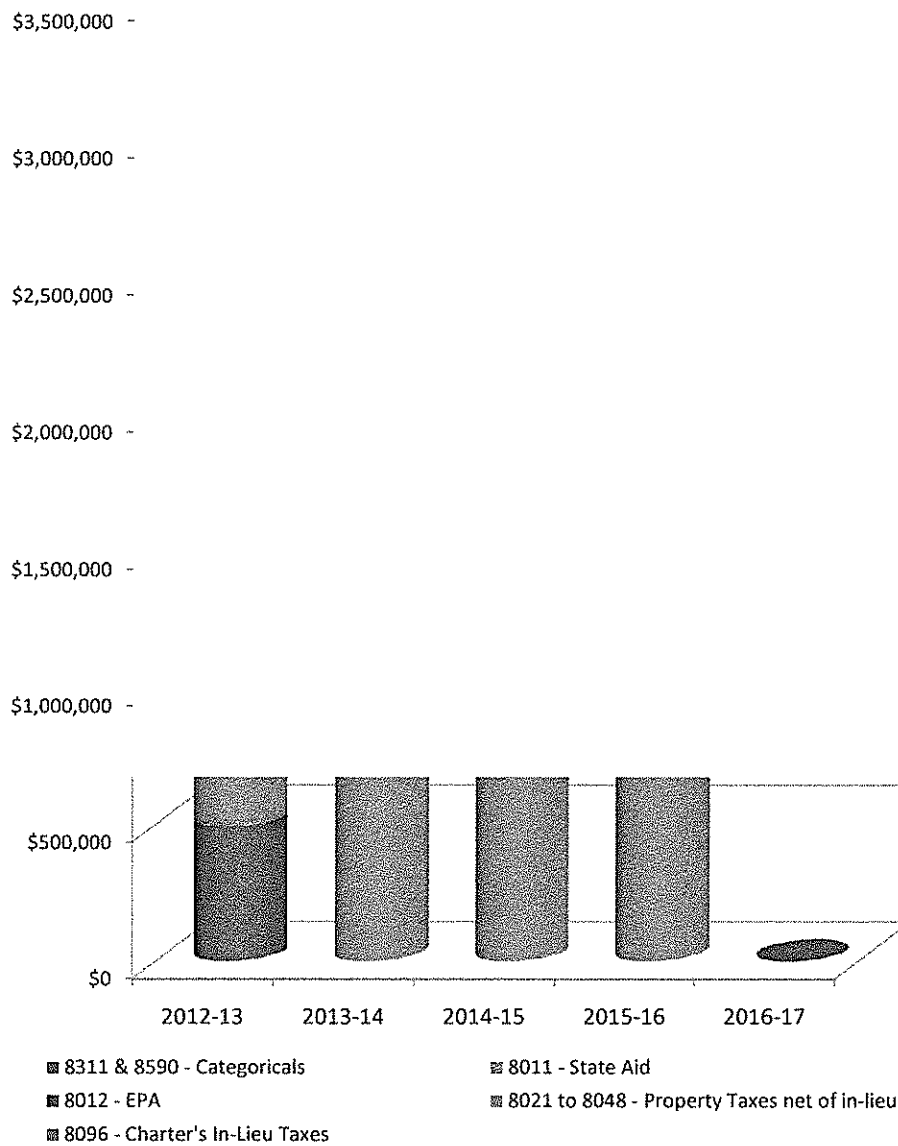


- Base Grant
- K-3 Grade Span Adjustment
- 9-12 Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)

| Kawana Elementary                            |           |                  |           |                  |           |                  | 3/1/14      |
|--|-----------|------------------|-----------|------------------|-----------|------------------|-------------|
| LOCAL CONTROL FUNDING FORMULA                |           |                  |           |                  |           |                  |             |
| Summary of Funding                           |           |                  |           |                  |           |                  |             |
|  | 2013-14   |                  | 2014-15   |                  | 2015-16   |                  | 2016-17     |
| Target                                       | \$        | 4,240,054        | \$        | 4,276,584        | \$        | 4,367,444        | \$ -        |
| Floor  |           | 2,616,216        |           | 2,807,504        |           | 3,219,581        | -           |
| CY Gap Funding                               |           | 191,288          |           | 412,077          |           | 89,533           | -           |
| ERT  |           | -                |           | -                |           | -                | -           |
| Minimum State Aid                            |           | -                |           | -                |           | -                | -           |
| <b>Total Phase-In Entitlement</b>            | <b>\$</b> | <b>2,807,504</b> | <b>\$</b> | <b>3,219,581</b> | <b>\$</b> | <b>3,309,115</b> | <b>\$ -</b> |
| Components of LCFF By Object Code            |           |                  |           |                  |           |                  |             |
|  | 2012-13   |                  | 2013-14   |                  | 2014-15   |                  | 2016-17     |
| 8011 - State Aid                             | \$        | 559,927          | \$        | 1,203,808        | \$        | 1,642,155        | \$ -        |
| 8011 - Fair Share                            |           | -                |           | -                |           | -                | -           |
| 8311 & 8590 - Categoricals                   |           | 495,151          |           | -                |           | -                | -           |
| 8012 - EPA                                   |           | 460,312          |           | 381,132          |           | 381,132          | -           |
| <i>Local Revenue Sources:</i>                |           |                  |           |                  |           |                  |             |
| 8021 to 8048 - Property Taxes net of in-lieu |           | -                |           | -                |           | -                | -           |
| 8096 - Charter's In-Lieu Taxes               |           | 1,131,859        |           | 1,222,564        |           | 1,171,129        | -           |
| <b>TOTAL FUNDING</b>                         | <b>\$</b> | <b>2,647,249</b> | <b>\$</b> | <b>2,807,504</b> | <b>\$</b> | <b>3,219,581</b> | <b>\$ -</b> |
| <i>Excess Taxes</i>                          | <i>\$</i> | <i>-</i>         | <i>\$</i> | <i>(0)</i>       | <i>\$</i> | <i>(0)</i>       | <i>\$ -</i> |

|                               |        |
|-------------------------------|--------|
| Kawana Elementary             | 3/1/14 |
| LOCAL CONTROL FUNDING FORMULA |        |

EPA in excess (0) \$ -



|                         |    |           |    |           |    |           |    |           |    |      |
|-------------------------|----|-----------|----|-----------|----|-----------|----|-----------|----|------|
| LCFF Entitlement        | \$ | 2,647,249 | \$ | 2,807,504 | \$ | 3,219,581 | \$ | 3,309,115 | \$ | -    |
| Excess Taxes            |    | -         |    | (0)       |    | (0)       |    | 0         |    | -    |
| Minimum EPA             |    | -         |    | 0         |    | 0         |    | -         |    | -    |
| Proof Total all Sources | \$ | 2,647,249 | \$ | 2,807,504 | \$ | 3,219,581 | \$ | 3,309,115 | \$ | -    |
|                         |    | TRUE      |    | TRUE      |    | TRUE      |    | TRUE      |    | TRUE |

| Kawana Elementary  |   | 3/1/14     |           |            |           |
|--|---|------------|-----------|------------|-----------|
| Minimum Proportionality Percentage (MPP):<br>Summary Supplemental & Concentration Grant  |   |            |           |            |           |
|  |   | 2013-14    | 2014-15   | 2015-16**  | 2016-17** |
| 1.   | LCFF Target Supplemental & Concentration Grant Funding<br><i>from Calculator tab</i>                        |            | 1,179,902 | 1,204,875  | 1,232,816 |
| 2.   | Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils |            |           |            |           |
|  | Prior Year EIA expenditures<br>2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp                         |            |           |            |           |
| 3.   | Difference [1] less [2]   |            | 1,179,902 | 1,204,875  | 1,232,816 |
| 4.   | Increase in Estimated Supplemental & Concentration Grant Funding<br>[3] * GAP funding rate                  |            | 330,963   | 93,980     | 103,557   |
|  | GAP funding rate  |            | 28.05%    | 7.80%      | 8.40%     |
| 5.   | Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1])                 |            | 330,963   | 93,980     | 103,557   |
| 6.   | Base Funding<br>LCFF Phase-In Entitlement less [5]  |            | 2,888,618 | 3,215,135  | (103,557) |
|  | LCFF Phase-In Entitlement   |            | 3,219,581 | 3,309,115  | -         |
| 7/8.   | Minimum Proportionality Percentage* [5] / [6]   |            | 11.46%    | 2.92%      | -100.00%  |
| <i>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration Grant Funding, step 5.</i> |   |            |           |            |           |
| <i>**Regulations only require on LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.</i>   |   |            |           |            |           |
| SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP   |   |            |           |            |           |
|  |   | 2014-15    | 2015-16   | 2016-17    |           |
| Current year estimated supplemental and concentration grant funding in the LCAP year   |   | \$ 330,963 | \$ 93,980 | \$ 103,557 |           |
| Current year Minimum Proportionality Percentage (MPP)  |   | 11.46%     | 2.92%     | -100.00%   |           |

# BALANCING SPREADSHEET

## A TOOL TO BALANCE LCFF BETWEEN INTERIM REPORTS (complete and submit with 1st Interim Report)

| (LEA w/independent charter(s)) |                          | Bellevue          | District Name                               | 2013-14      |   | 2014-15      | 2015-16        |
|--------------------------------|--------------------------|-------------------|---|--------------|---|--------------|----------------|
| <b>Multi-year Projection</b>   |                          |                   |   |              |   |              |                |
| 1.                             | MYP- sacc fund 01 + 03   |                   | LCFF Sources (8010-8099)                    | 12,334,172   |   | 13,926,483   | 14,274,790     |
| 2.                             | MYP- other funds         |                   | LCFF Sources                                | 0            |   | 0            | 0              |
| 3.                             |                          |                   | total                                       | \$12,334,172 | △ | \$13,926,483 | \$14,274,790 ● |
| 4.                             | Escape                   | sacc fund 01 + 03 | 0000 8011 State Aid + choice + supplemental | 5,467,560    |   | 7,170,357    | 7,624,503      |
| 5.                             |                          | sacc fund 01 + 03 | 0000 8012 EPA                               | 1,614,123    |   | 1,614,123    | 1,614,123      |
| 6.                             |                          | sacc fund 01 + 03 | 0000 802x-804x Property Taxes               | 5,257,321    |   | 5,257,321    | 5,257,321      |
| 7.                             |                          | sacc fund 01 + 03 | 0000 8091 LCFF transfer                     | -334,616     |   | -334,616     | -334,616       |
| 8.                             |                          | sacc fund 01 + 03 | 6500 8091 LCFF transfer                     | 334,616      |   | 334,616      | 334,616        |
| 9.                             |                          | sacc fund 01 + 03 | 0000 8095 In-Lieu of Property Tax           | -115,448     |   | -225,934     | -331,772       |
| 10.                            |                          | fund 14           | 0000 8091 LCFF transfer                     | 0            |   | 0            |                |
| 11.                            |                          |                   | subtotal                                    | 12,223,556   |   | 13,815,867   | 14,164,175     |
| 12.                            |                          | sacc fund 01 + 03 | 0000 8097 property tax transfer-spec ed     | 110,616      |   | 110,616      | 110,616        |
| 13.                            |                          |                   | total                                       | \$12,334,172 | △ | \$13,926,483 | \$14,274,791   |
| <b>LCFF Calculator</b>         |                          |                   |   |              |   |              |                |
| 14.                            | from calculator district |                   | State Aid                                   | 4,263,752    |   | 5,528,201    | 5,867,649      |
| 15.                            |                          |                   | EPA   | 1,232,991    |   | 1,232,991    | 1,232,991      |
| 16.                            |                          |                   | Property Taxes                              | 3,919,309    |   | 3,835,093    | 3,754,419      |
| 17.                            |                          |                   | In-Lieu                                     | 0            |   | 0            | 0              |
| 18.                            |                          |                   | subtotal                                    | 9,416,052    |   | 10,596,285   | 10,855,059     |
| 19.                            | from calculator charter  |                   | State Aid                                   | 1,203,808    |   | 1,642,156    | 1,756,854      |
| 20.                            |                          |                   | EPA   | 381,132      |   | 381,132      | 381,132        |
| 21.                            |                          |                   | In-Lieu                                     | 1,222,564    |   | 1,196,294    | 1,171,129      |
| 22.                            |                          |                   | subtotal                                    | 2,807,504    |   | 3,219,582    | 3,309,115      |
| 23.                            | additional sources       |                   | property tax transfer-spec ed 8097          | 110,616      |   | 110,616      | 110,616        |
| 24.                            |                          |                   | basic aid supplemental                      | 0            |   | 0            | 0              |
| 25.                            |                          |                   | basic aid choice                            | 0            |   | 0            | 0              |
| 26.                            |                          |                   | total                                       | \$12,334,172 | △ | \$13,926,483 | \$14,274,790 ● |
|                                |                          |                   |   | balanced     |   | balanced     | balanced       |

### Other Checks Completed:

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Pers Reduction Budget objects 8092 & 3801/3802 are zero  |
| <input checked="" type="checkbox"/> | If assigned revenue to Fund 14, are using object 8091  |
| <input checked="" type="checkbox"/> | EIA Revenue object 8311 is zero (if expenditures are budgeted which exceed beginning balance, object 898X transfer from unrestricted is budgeted ) |
| <input checked="" type="checkbox"/> | Other State Revenue, object 8590 has been updated and reflects only explainable revenues   |

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>ELEMENTARY</b>   |  |   |   |   |                                   |   |
| 1. General Education  | 1,275.00   | 1,321.00  | 1,321.00  | 1,321.00  | 0.00                              | 0%  |
| 2. Special Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |  |   |   |   |                                   |   |
| 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%  |
| <b>COUNTY SUPPLEMENT</b>  |  |   |   |   |                                   |   |
| 5. County Community Schools   | 9.79   | 3.00  | 3.00  | 3.00  | 0.00                              | 0%  |
| 6. Special Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 7. TOTAL, K-12 ADA  | 1,284.79   | 1,324.00  | 1,324.00  | 1,324.00  | 0.00                              | 0%  |
| 8. ADA for Necessary Small<br>Schools also included<br>in lines 1 - 4.  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| <b>CLASSES FOR ADULTS</b>   |  |   |   |   |                                   |   |
| 10. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 11. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 12. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 13. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 14. Adults in Correctional<br>Facilities  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 15. ADA TOTALS<br>(Sum of lines 7, 9, 13, & 14)   | 1,284.79   | 1,324.00  | 1,324.00  | 1,324.00  | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |  |   |   |   |                                   |   |
| 16. Elementary*   |  |   |   |   |                                   |   |
| 17. High School*  |  |   |   |   |                                   |   |
| 18. TOTAL, SUPPLEMENTAL HOURS   |  |   |   |   |                                   |   |

| Description  | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--|--|---|---|---|-----------------------------------|---|
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>  |  |   |   |   |                                   |   |
| 19. ELEMENTARY   |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory<br>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<br>Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*   |  |   |   |   |                                   |   |
| <b>CHARTER SCHOOLS</b>   |  |   |   |   |                                   |   |
| 21. Charter ADA funded thru the Block Grant  |  |   |   |   |                                   |   |
| a. Charters Sponsored by Unified<br>Districts - Resident (EC 47660)<br>(applicable only for unified districts<br>with Charter School General Purpose<br>Block Grant Offset recorded on line<br>30 in Form RLI) | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. All Other Block Grant Funded Charters   | 413.92   | 413.92  | 413.92  | 413.92  | 0.00                              | 0%  |
| 22. Charter ADA funded thru the<br>Revenue Limit   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 23. TOTAL, CHARTER SCHOOLS ADA<br>(sum lines 21a, 21b, and 22)   | 413.92   | 413.92  | 413.92  | 413.92  | 0.00                              | 0%  |
| 24. SUPPLEMENTAL INSTRUCTIONAL<br>HOURS*   |  |   |   |   |                                   |   |
| <b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>   |  |   |   |   |                                   |   |
| 25. Regular Elementary and High School<br>ADA (SB 937)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>BASIC AID OPEN ENROLLMENT</b>   |  |   |   |   |                                   |   |
| 26. Regular Elementary and High School<br>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.

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>A. REVENUES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099    | 8,811,475.94           | 11,888,940.00                             | 6,861,842.96           | 11,888,940.00                   | 0.00                             | 0.0%                   |
| 2) Federal Revenue  |                | 8100-8299    | 50,070.00              | 50,070.00                                 | 0.00                   | 50,070.00                       | 0.00                             | 0.0%                   |
| 3) Other State Revenue  |                | 8300-8599    | 1,991,247.00           | 251,445.00                                | 138,183.08             | 251,445.00                      | 0.00                             | 0.0%                   |
| 4) Other Local Revenue  |                | 8600-8799    | 225,866.00             | 230,506.00                                | 122,569.35             | 230,506.00                      | 0.00                             | 0.0%                   |
| 5) TOTAL, REVENUES  |                |              | 11,078,658.94          | 12,420,961.00                             | 7,122,595.39           | 12,420,961.00                   |                                  |                        |
| <b>B. EXPENDITURES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 1) Certificated Salaries  |                | 1000-1999    | 5,434,296.37           | 5,821,769.87                              | 3,272,934.95           | 5,821,769.87                    | 0.00                             | 0.0%                   |
| 2) Classified Salaries  |                | 2000-2999    | 1,054,104.39           | 1,257,822.81                              | 629,059.87             | 1,257,822.81                    | 0.00                             | 0.0%                   |
| 3) Employee Benefits  |                | 3000-3999    | 1,683,314.71           | 1,871,890.79                              | 1,035,504.85           | 1,871,890.79                    | 0.00                             | 0.0%                   |
| 4) Books and Supplies   |                | 4000-4999    | 328,890.66             | 903,434.30                                | 465,957.05             | 903,434.30                      | 0.00                             | 0.0%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 1,030,414.49           | 1,262,389.36                              | 641,814.13             | 1,262,389.36                    | 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    | 489,015.78             | 448,859.90                                | 361,815.47             | 448,859.90                      | 0.00                             | 0.0%                   |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399    | (93,988.00)            | (93,988.00)                               | 0.00                   | (93,988.00)                     | 0.00                             | 0.0%                   |
| 9) TOTAL, EXPENDITURES  |                |              | 9,926,048.40           | 11,472,179.03                             | 6,407,086.32           | 11,472,179.03                   |                                  |                        |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                        |   |                        |                                 |                                  |                        |
|   |                |              | 1,152,610.54           | 948,781.97                                | 715,509.07             | 948,781.97                      |                                  |                        |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 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    | (1,886,190.74)         | (1,886,190.74)                            | (641,457.91)           | (1,886,190.74)                  | 0.00                             | 0.0%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | (1,886,190.74)         | (1,886,190.74)                            | (641,457.91)           | (1,886,190.74)                  |                                  |                        |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (733,580.20)           | (937,408.77)                              | 74,051.16              | (937,408.77)                    |                                  |                        |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                        |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                        |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,463,736.93           | 5,856,559.50                              |                        | 5,856,559.50                    | 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)                          |                |              | 5,463,736.93           | 5,856,559.50                              |                        | 5,856,559.50                    |                                  |                        |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                   |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,463,736.93           | 5,856,559.50                              |                        | 5,856,559.50                    |                                  |                        |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 4,730,156.73           | 4,919,150.73                              |                        | 4,919,150.73                    |                                  |                        |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                        |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                        |
| Revolving Cash   |                | 9711         | 0.00                   | 1,000.00                                  |                        | 1,000.00                        |                                  |                        |
| 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                   | 50,000.00                                 |                        | 50,000.00                       |                                  |                        |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                        |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 578,807.00                                |                        | 578,807.00                      |                                  |                        |
| Unassigned/Unappropriated Amount                               |                | 9790         | 4,730,156.73           | 4,289,343.73                              |                        | 4,289,343.73                    |                                  |                        |

| Description  | Resource Codes | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | 1,371,519.00        | 5,467,560.00                        | 2,908,591.00        | 5,467,560.00              | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year    |                | 8012         | 2,316,154.00        | 1,614,123.00                        | 848,366.00          | 1,614,123.00              | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 520,295.00          | 0.00                                | 233,552.00          | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 50,528.00           | 50,528.00                           | 24,311.99           | 50,528.00                 | 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         | 32.00               | 32.00                               | 33.79               | 32.00                     | 0.00                       | 0.0%             |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 4,456,383.00        | 4,682,186.00                        | 2,717,371.12        | 4,682,186.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                     |                | 8042         | 176,538.00          | 176,538.00                          | 168,921.98          | 176,538.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8043         | 0.00                | 0.00                                | (17,898.92)         | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8044         | 37,000.00           | 37,000.00                           | 0.00                | 37,000.00                 | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 59,714.00           | 59,714.00                           | 26,205.00           | 59,714.00                 | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 251,323.00          | 251,323.00                          | 0.00                | 251,323.00                | 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                     |                |              | 9,239,486.00        | 12,339,004.00                       | 6,909,453.96        | 12,339,004.00             | 0.00                       | 0.0%             |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         | (334,616.00)        | (334,616.00)                        | 0.00                | (334,616.00)              | 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         | 13,560.00           | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | (106,954.06)        | (115,448.00)                        | (47,611.00)         | (115,448.00)              | 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                        |                |              | 8,811,475.94        | 11,888,940.00                       | 6,861,842.96        | 11,888,940.00             | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| NCLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected        | 3010   | 8290         |                        |   |                        |                                 |                                  |                        |
| NCLB: Title I, Part D, Local Delinquent<br>Program                     | 3025   | 8290         |                        |   |                        |                                 |                                  |                        |
| NCLB: Title II, Part A, Teacher Quality                                | 4035   | 8290         |                        |   |                        |                                 |                                  |                        |
| NCLB: Title III, Immigration Education<br>Program                      | 4201   | 8290         |                        |   |                        |                                 |                                  |                        |
| NCLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203   | 8290         |                        |   |                        |                                 |                                  |                        |
| NCLB: Title V, Part B, Public Charter Schools<br>Grant Program (PCSGP) | 4610   | 8290         |                        |   |                        |                                 |                                  |                        |
| Other No Child Left Behind   | 3011-3020, 3026-<br>3205, 4036-4126,<br>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         | 50,070.00              | 50,070.00                                 | 0.00                   | 50,070.00                       | 0.00                             | 0.0%                   |
| <b>TOTAL, FEDERAL REVENUE</b>  |  |              | <b>50,070.00</b>       | <b>50,070.00</b>                          | <b>0.00</b>            | <b>50,070.00</b>                | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>OTHER STATE REVENUE</b>   |  |              |                        |   |                        |                                 |                                  |                        |
| 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         | 321,438.00             | 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         | 837,522.00             | 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         | 0.00                   | 41,635.00                                 | 41,941.00              | 41,635.00                       | 0.00                             | 0.0%                   |
| Lottery - Unrestricted and Instructional Materials                     |  | 8560         | 209,810.00             | 209,810.00                                | 96,240.08              | 209,810.00                      | 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<br>Prevention Grant                          | 7391   | 8590         |                        |   |                        |                                 |                                  |                        |
| Quality Education Investment Act                                       | 7400   | 8590         |                        |   |                        |                                 |                                  |                        |
| All Other State Revenue  | All Other                                    | 8590         | 622,477.00             | 0.00                                      | 2.00                   | 0.00                            | 0.00                             | 0.0%                   |

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

| Description                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 1,991,247.00           | 251,445.00                                | 138,183.08             | 251,445.00                      | 0.00                             | 0.0%                   |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| Other Local Revenue   |                |              |                        |   |                        |                                 |                                  |                        |
| County and District Taxes   |                |              |                        |   |                        |                                 |                                  |                        |
| Other Restricted Levies   |                |              |                        |   |                        |                                 |                                  |                        |
| Secured Roll  |                | 8615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Unsecured Roll  |                | 8616         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Prior Years' Taxes  |                | 8617         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Supplemental Taxes  |                | 8618         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Non-Ad Valorem Taxes  |                |              |                        |   |                        |                                 |                                  |                        |
| Parcel Taxes  |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other   |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Community Redevelopment Funds                                       |                |              |                        |   |                        |                                 |                                  |                        |
| Not Subject to LCFF/RL Deduction                                    |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Penalties and interest from Delinquent Non-LCFF/Revenue Limit Taxes |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Sales   |                |              |                        |   |                        |                                 |                                  |                        |
| Sale of Equipment/Supplies  |                | 8631         | 0.00                   | 0.00                                      | 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         | 9,000.00               | 9,000.00                                  | 0.00                   | 9,000.00                        | 0.00                             | 0.0%                   |
| Interest  |                | 8660         | 35,800.00              | 35,800.00                                 | 18,223.12              | 35,800.00                       | 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         | 181,066.00             | 185,706.00                                | 104,346.23             | 185,706.00                      | 0.00                             | 0.0%                   |
| Tuition   |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Transfers In  |                | 8781-8783    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transfers Of Apportionments   |                |              |                        |   |                        |                                 |                                  |                        |
| Special Education SELPA Transfers                                   |                |              |                        |   |                        |                                 |                                  |                        |
| From Districts or Charter Schools                                   | 6500           | 8791         |                        |   |                        |                                 |                                  |                        |
| 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%                   |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>225,866.00</b>      | <b>230,506.00</b>                         | <b>122,569.35</b>      | <b>230,506.00</b>               | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>TOTAL, REVENUES</b>  |                |              | <b>11,078,658.94</b>   | <b>12,420,961.00</b>                      | <b>7,122,595.39</b>    | <b>12,420,961.00</b>            | <b>0.00</b>                      | <b>0.0%</b>            |

| Description   | Resource Codes | 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         | 4,918,337.18        | 5,256,899.68                        | 2,964,657.06        | 5,256,899.68              | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 515,959.19          | 564,870.19                          | 308,277.89          | 564,870.19                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>5,434,296.37</b> | <b>5,821,769.87</b>                 | <b>3,272,934.95</b> | <b>5,821,769.87</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 61,352.75           | 106,194.17                          | (34,033.67)         | 106,194.17                | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 256,199.52          | 280,479.52                          | 167,474.14          | 280,479.52                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 103,757.04          | 105,313.04                          | 60,524.94           | 105,313.04                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 373,833.31          | 418,338.31                          | 238,655.18          | 418,338.31                | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 258,961.77          | 347,497.77                          | 196,439.28          | 347,497.77                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>1,054,104.39</b> | <b>1,257,822.81</b>                 | <b>629,059.87</b>   | <b>1,257,822.81</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 436,592.97          | 487,371.87                          | 274,445.17          | 487,371.87                | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 108,406.25          | 132,617.57                          | 64,192.06           | 132,617.57                | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 163,992.38          | 170,498.07                          | 88,560.81           | 170,498.07                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 835,056.39          | 946,733.07                          | 537,180.42          | 946,733.07                | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 10,489.73           | 10,648.33                           | 844.94              | 10,648.33                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 117,447.42          | 124,021.88                          | 70,281.45           | 124,021.88                | 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    | 11,329.57           | 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%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>1,683,314.71</b> | <b>1,871,890.79</b>                 | <b>1,035,504.85</b> | <b>1,871,890.79</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 95,317.00           | 144,881.14                          | 50,126.46           | 144,881.14                | 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         | 224,509.00          | 642,426.83                          | 298,446.15          | 642,426.83                | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 9,064.66            | 116,126.33                          | 117,384.44          | 116,126.33                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>328,890.66</b>   | <b>903,434.30</b>                   | <b>465,957.05</b>   | <b>903,434.30</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 31,000.00           | 51,816.30                           | 0.00                | 51,816.30                 | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 17,939.28           | 17,624.28                           | 14,338.11           | 17,624.28                 | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 10,750.00           | 10,750.00                           | 10,420.24           | 10,750.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 77,841.21           | 62,815.23                           | 62,815.23           | 62,815.23                 | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 94,741.00           | 103,121.00                          | 64,699.49           | 103,121.00                | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 20,896.00           | 20,896.00                           | 13,680.73           | 20,896.00                 | 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         | 762,047.00          | 979,166.55                          | 464,698.06          | 979,166.55                | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 15,200.00           | 16,200.00                           | 11,162.27           | 16,200.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>1,030,414.49</b> | <b>1,262,389.36</b>                 | <b>641,814.13</b>   | <b>1,262,389.36</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 314,927.00          | 274,771.12                          | 274,771.12          | 274,771.12                | 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         | 115,328.78          | 115,328.78                          | 58,016.35           | 115,328.78                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 58,760.00           | 58,760.00                           | 29,028.00           | 58,760.00                 | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 489,015.78          | 448,859.90                          | 361,815.47          | 448,859.90                | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (93,988.00)         | (93,988.00)                         | 0.00                | (93,988.00)               | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (93,988.00)         | (93,988.00)                         | 0.00                | (93,988.00)               | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES   |                |              | 9,926,048.40        | 11,472,179.03                       | 6,407,086.32        | 11,472,179.03             | 0.00                       | 0.0%             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                        |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                        |
| 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%                   |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                        |
| 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/<br>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%                   |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                        |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                        |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Long-Term Debt Proceeds  |                |              |                        |   |                        |                                 |                                  |                        |
| Proceeds from Certificates<br>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%                   |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers of Funds from<br>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%                   |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                        |
| Contributions from Unrestricted Revenues                         |                | 8980         | (1,886,190.74)         | (1,886,190.74)                            | (641,457.91)           | (1,886,190.74)                  | 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   |                |              | (1,886,190.74)         | (1,886,190.74)                            | (641,457.91)           | (1,886,190.74)                  | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                        |   |                        |                                 |                                  |                        |
| (a - b + c - d + e)  |                |              | (1,886,190.74)         | (1,886,190.74)                            | (641,457.91)           | (1,886,190.74)                  | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099    | 445,232.00          | 445,232.00                          | 0.00                | 445,232.00                | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299    | 2,726,833.00        | 2,982,575.48                        | 1,407,335.38        | 2,982,575.48              | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599    | 1,122,159.00        | 1,016,044.31                        | 722,816.76          | 1,016,044.31              | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799    | 1,240,900.56        | 1,201,328.00                        | 684,497.00          | 1,201,328.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |              | 5,535,124.56        | 5,645,179.79                        | 2,814,649.14        | 5,645,179.79              |                            |                  |
| <b>B. EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999    | 1,845,524.61        | 1,528,417.14                        | 859,761.12          | 1,528,417.14              | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999    | 504,657.00          | 541,632.26                          | 334,410.98          | 541,632.26                | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999    | 649,869.35          | 631,936.25                          | 346,536.95          | 631,936.25                | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999    | 918,329.08          | 1,229,241.87                        | 308,160.49          | 1,229,241.87              | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 3,416,051.26        | 3,652,717.55                        | 2,372,676.68        | 3,652,717.55              | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999    | 50.00               | 143,478.00                          | 142,422.70          | 143,478.00                | 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    | 93,988.00           | 93,988.00                           | 0.00                | 93,988.00                 | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |              | 7,428,469.30        | 7,821,411.07                        | 4,363,968.92        | 7,821,411.07              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                     |                                     |                     |                           |                            |                  |
|   |                |              | (1,893,344.74)      | (2,176,231.28)                      | (1,549,319.78)      | (2,176,231.28)            |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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    | 1,886,190.74        | 1,886,190.74                        | 641,457.91          | 1,886,190.74              | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 1,886,190.74        | 1,886,190.74                        | 641,457.91          | 1,886,190.74              |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (7,154.00)             | (290,040.54)                              | (907,861.87)           | (290,040.54)                    |                                  |                        |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                        |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                        |
| a) As of July 1 - Unaudited                                    |                | 9791         | 463,737.42             | 667,771.20                                |                        | 667,771.20                      | 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)                          |                |              | 463,737.42             | 667,771.20                                |                        | 667,771.20                      |                                  |                        |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                   |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 463,737.42             | 667,771.20                                |                        | 667,771.20                      |                                  |                        |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 456,583.42             | 377,730.66                                |                        | 377,730.66                      |                                  |                        |
| 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         | 456,583.42             | 377,730.66                                |                        | 377,730.66                      |                                  |                        |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                           |                |              |                        |   |                        |                                 |                                  |                        |
| 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<br>Fund (ERAF)               |                | 8045         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Community Redevelopment Funds<br>(SB 617/699/1992)          |                | 8047         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Penalties and Interest from<br>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<br>(50%) Adjustment            |                | 8089         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>                 |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                        |
| <b>LCFF/Revenue Limit Transfers</b>                         |                |              |                        |   |                        |                                 |                                  |                        |
| Unrestricted LCFF/Revenue Limit<br>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         | 334,616.00             | 334,616.00                                | 0.00                   | 334,616.00                      | 0.00                             | 0.0%                   |
| All Other LCFF/Revenue Limit<br>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         | 110,616.00             | 110,616.00                                | 0.00                   | 110,616.00                      | 0.00                             | 0.0%                   |
| Revenue Limit Transfers - Prior Years                       |                | 8099         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                    |                |              | <b>445,232.00</b>      | <b>445,232.00</b>                         | <b>0.00</b>            | <b>445,232.00</b>               | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>FEDERAL REVENUE</b>                                      |                |              |                        |   |                        |                                 |                                  |                        |
| Maintenance and Operations                                  |                | 8110         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Special Education Entitlement                               |                | 8181         | 277,455.00             | 277,455.00                                | 0.00                   | 277,455.00                      | 0.00                             | 0.0%                   |
| Special Education Discretionary Grants                      |                | 8182         | 66,629.00              | 66,629.00                                 | 0.00                   | 66,629.00                       | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| NCLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected        | 3010   | 8290         | 480,015.00             | 527,836.08                                | 247,298.08             | 527,836.08                      | 0.00                             | 0.0%                   |
| NCLB: Title I, Part D, Local Delinquent<br>Program                     | 3025   | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| NCLB: Title II, Part A, Teacher Quality                                | 4035   | 8290         | 78,688.00              | 100,557.43                                | 26,648.43              | 100,557.43                      | 0.00                             | 0.0%                   |
| NCLB: Title III, Immigration Education<br>Program                      | 4201   | 8290         | 0.00                   | 7,500.00                                  | 3,750.00               | 7,500.00                        | 0.00                             | 0.0%                   |
| NCLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203   | 8290         | 126,500.00             | 167,692.87                                | 105,972.87             | 167,692.87                      | 0.00                             | 0.0%                   |
| NCLB: Title V, Part B, Public Charter Schools<br>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-<br>3205, 4036-4126,<br>5510 | 8290         | 1,697,546.00           | 1,834,905.10                              | 1,023,666.00           | 1,834,905.10                    | 0.00                             | 0.0%                   |
| Vocational and Applied Technology Education                            | 3500-3699                                    | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Safe and Drug Free Schools   | 3700-3799                                    | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Federal Revenue  | All Other                                    | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, FEDERAL REVENUE</b>  |  |              | <b>2,726,833.00</b>    | <b>2,982,575.48</b>                       | <b>1,407,335.38</b>    | <b>2,982,575.48</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>OTHER STATE REVENUE</b>   |  |              |                        |   |                        |                                 |                                  |                        |
| Other State Apportionments   |  |              |                        |   |                        |                                 |                                  |                        |
| Community Day School Additional Funding<br>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<br>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<br>Current Year                          | 6500   | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Prior Years  | 6500   | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Home-to-School Transportation  | 7230   | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Economic Impact Aid  | 7090-7091                                    | 8311         | 619,599.00             | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Spec. Ed. Transportation   | 7240   | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other State Apportionments - Current Year                          | All Other                                    | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other State Apportionments - Prior Years                           | All Other                                    | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Year Round School Incentive  |  | 8425         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Class Size Reduction, K-3  |  | 8434         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Child Nutrition Programs   |  | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Mandated Costs Reimbursements  |  | 8550         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Lottery - Unrestricted and Instructional Materials                     |  | 8560         | 50,760.00              | 50,760.00                                 | 32,129.45              | 50,760.00                       | 0.00                             | 0.0%                   |
| Tax Relief Subventions<br>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         | 451,800.00             | 451,800.00                                | 293,670.00             | 451,800.00                      | 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<br>Prevention Grant                          | 7391   | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Quality Education Investment Act                                       | 7400   | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other State Revenue  | All Other                                    | 8590         | 0.00                   | 513,484.31                                | 397,017.31             | 513,484.31                      | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 1,122,159.00           | 1,016,044.31                              | 722,816.76             | 1,016,044.31                    | 0.00                             | 0.0%                   |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                        |
| 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         | 41,439.56              | 1,867.00                                  | 5,534.00               | 1,867.00                        | 0.00                             | 0.0%                   |
| Tuition  |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Transfers Of Apportionments                              |                |              |                        |   |                        |                                 |                                  |                        |
| Special Education SELPA Transfers                        |                |              |                        |   |                        |                                 |                                  |                        |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| From County Offices                                      | 6500           | 8792         | 1,199,461.00           | 1,199,461.00                              | 678,963.00             | 1,199,461.00                    | 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%                   |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,240,900.56</b>    | <b>1,201,328.00</b>                       | <b>684,497.00</b>      | <b>1,201,328.00</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>5,535,124.56</b>    | <b>5,645,179.79</b>                       | <b>2,814,649.14</b>    | <b>5,645,179.79</b>             | <b>0.00</b>                      | <b>0.0%</b>            |

| Description   | Resource Codes | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 1,415,896.60        | 1,103,835.68                        | 643,747.07          | 1,103,835.68              | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 343,421.01          | 309,701.46                          | 153,455.29          | 309,701.46                | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 86,207.00           | 114,880.00                          | 62,558.76           | 114,880.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>1,845,524.61</b> | <b>1,528,417.14</b>                 | <b>859,761.12</b>   | <b>1,528,417.14</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 323,932.80          | 338,336.06                          | 219,605.48          | 338,336.06                | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 104,171.28          | 124,644.28                          | 73,999.63           | 124,644.28                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 69,952.92           | 72,051.92                           | 40,805.87           | 72,051.92                 | 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         | 6,600.00            | 6,600.00                            | 0.00                | 6,600.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>504,657.00</b>   | <b>541,632.26</b>                   | <b>334,410.98</b>   | <b>541,632.26</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 149,977.11          | 143,098.17                          | 71,118.05           | 143,098.17                | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 58,460.55           | 61,617.59                           | 39,193.44           | 61,617.59                 | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 61,277.29           | 62,252.75                           | 36,349.49           | 62,252.75                 | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 282,289.55          | 270,967.11                          | 150,608.10          | 270,967.11                | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 1,526.23            | 1,502.10                            | 545.04              | 1,502.10                  | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 42,708.19           | 41,098.53                           | 21,204.34           | 41,098.53                 | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 38,400.00           | 38,400.00                           | 15,734.70           | 38,400.00                 | 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    | 2,230.43            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 13,000.00           | 13,000.00                           | 11,783.79           | 13,000.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>649,869.35</b>   | <b>631,936.25</b>                   | <b>346,536.95</b>   | <b>631,936.25</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 5,000.00                            | 9,978.12            | 5,000.00                  | 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         | 402,676.08          | 601,346.80                          | 181,826.67          | 601,346.80                | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 515,653.00          | 622,895.07                          | 116,355.70          | 622,895.07                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>918,329.08</b>   | <b>1,229,241.87</b>                 | <b>308,160.49</b>   | <b>1,229,241.87</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 933,253.00          | 947,555.14                          | 180,546.44          | 947,555.14                | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 0.00                | 325.00                              | 1,148.80            | 325.00                    | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 3,500.00            | 3,500.00                            | 0.00                | 3,500.00                  | 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         | 2,479,298.26        | 2,701,337.41                        | 2,190,981.44        | 2,701,337.41              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>3,416,051.26</b> | <b>3,652,717.55</b>                 | <b>2,372,676.68</b> | <b>3,652,717.55</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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                | 106,728.00                          | 105,759.65          | 106,728.00                | 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                | 36,700.00                           | 36,663.05           | 36,700.00                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 50.00               | 50.00                               | 0.00                | 50.00                     | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY   |                |              | 50.00               | 143,478.00                          | 142,422.70          | 143,478.00                | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 93,988.00           | 93,988.00                           | 0.00                | 93,988.00                 | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | 93,988.00           | 93,988.00                           | 0.00                | 93,988.00                 | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES   |                |              | 7,428,469.30        | 7,821,411.07                        | 4,363,968.92        | 7,821,411.07              | 0.00                       | 0.0%             |



| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 1,886,190.74        | 1,886,190.74                        | 641,457.91          | 1,886,190.74              | 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   |                |              | 1,886,190.74        | 1,886,190.74                        | 641,457.91          | 1,886,190.74              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | 1,886,190.74        | 1,886,190.74                        | 641,457.91          | 1,886,190.74              | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>A. REVENUES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099    | 9,256,707.94           | 12,334,172.00                             | 6,861,842.96           | 12,334,172.00                   | 0.00                             | 0.0%                   |
| 2) Federal Revenue  |                | 8100-8299    | 2,776,903.00           | 3,032,645.48                              | 1,407,335.38           | 3,032,645.48                    | 0.00                             | 0.0%                   |
| 3) Other State Revenue  |                | 8300-8599    | 3,113,406.00           | 1,267,489.31                              | 860,999.84             | 1,267,489.31                    | 0.00                             | 0.0%                   |
| 4) Other Local Revenue  |                | 8600-8799    | 1,466,766.56           | 1,431,834.00                              | 807,066.35             | 1,431,834.00                    | 0.00                             | 0.0%                   |
| 5) TOTAL, REVENUES  |                |              | 16,613,783.50          | 18,066,140.79                             | 9,937,244.53           | 18,066,140.79                   |                                  |                        |
| <b>B. EXPENDITURES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 1) Certificated Salaries  |                | 1000-1999    | 7,279,820.98           | 7,350,187.01                              | 4,132,696.07           | 7,350,187.01                    | 0.00                             | 0.0%                   |
| 2) Classified Salaries  |                | 2000-2999    | 1,558,761.39           | 1,799,455.07                              | 963,470.85             | 1,799,455.07                    | 0.00                             | 0.0%                   |
| 3) Employee Benefits  |                | 3000-3999    | 2,333,184.06           | 2,503,827.04                              | 1,382,041.80           | 2,503,827.04                    | 0.00                             | 0.0%                   |
| 4) Books and Supplies   |                | 4000-4999    | 1,247,219.74           | 2,132,676.17                              | 774,117.54             | 2,132,676.17                    | 0.00                             | 0.0%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999    | 4,446,465.75           | 4,915,106.91                              | 3,014,490.81           | 4,915,106.91                    | 0.00                             | 0.0%                   |
| 6) Capital Outlay   |                | 6000-6999    | 50.00                  | 143,478.00                                | 142,422.70             | 143,478.00                      | 0.00                             | 0.0%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299    |                        |   |                        |                                 |                                  |                        |
|   |                | 7400-7499    | 489,015.78             | 448,859.90                                | 361,815.47             | 448,859.90                      | 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  |                |              | 17,354,517.70          | 19,293,590.10                             | 10,771,055.24          | 19,293,590.10                   |                                  |                        |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |              | (740,734.20)           | (1,227,449.31)                            | (833,810.71)           | (1,227,449.31)                  |                                  |                        |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (740,734.20)           | (1,227,449.31)                            | (833,810.71)           | (1,227,449.31)                  |                                  |                        |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                        |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                        |
| a) As of July 1 - Unaudited                                    |                | 9791         | 5,927,474.35           | 6,524,330.70                              |                        | 6,524,330.70                    | 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)                          |                |              | 5,927,474.35           | 6,524,330.70                              |                        | 6,524,330.70                    |                                  |                        |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                   |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 5,927,474.35           | 6,524,330.70                              |                        | 6,524,330.70                    |                                  |                        |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,186,740.15           | 5,296,881.39                              |                        | 5,296,881.39                    |                                  |                        |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                        |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                        |
| Revolving Cash   |                | 9711         | 0.00                   | 1,000.00                                  |                        | 1,000.00                        |                                  |                        |
| 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         | 456,583.42             | 377,730.66                                |                        | 377,730.66                      |                                  |                        |
| 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                   | 50,000.00                                 |                        | 50,000.00                       |                                  |                        |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                        |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 578,807.00                                |                        | 578,807.00                      |                                  |                        |
| Unassigned/Unappropriated Amount                               |                | 9790         | 4,730,156.73           | 4,289,343.73                              |                        | 4,289,343.73                    |                                  |                        |

| Description  | Resource Codes | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | 1,371,519.00        | 5,467,560.00                        | 2,908,591.00        | 5,467,560.00              | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year    |                | 8012         | 2,316,154.00        | 1,614,123.00                        | 848,366.00          | 1,614,123.00              | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 520,295.00          | 0.00                                | 233,552.00          | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 50,528.00           | 50,528.00                           | 24,311.99           | 50,528.00                 | 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         | 32.00               | 32.00                               | 33.79               | 32.00                     | 0.00                       | 0.0%             |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 4,456,383.00        | 4,682,186.00                        | 2,717,371.12        | 4,682,186.00              | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                     |                | 8042         | 176,538.00          | 176,538.00                          | 168,921.98          | 176,538.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8043         | 0.00                | 0.00                                | (17,898.92)         | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8044         | 37,000.00           | 37,000.00                           | 0.00                | 37,000.00                 | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 59,714.00           | 59,714.00                           | 26,205.00           | 59,714.00                 | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 251,323.00          | 251,323.00                          | 0.00                | 251,323.00                | 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                     |                |              | 9,239,486.00        | 12,339,004.00                       | 6,909,453.96        | 12,339,004.00             | 0.00                       | 0.0%             |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         | (334,616.00)        | (334,616.00)                        | 0.00                | (334,616.00)              | 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         | 334,616.00          | 334,616.00                          | 0.00                | 334,616.00                | 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         | 13,560.00           | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | (106,954.06)        | (115,448.00)                        | (47,611.00)         | (115,448.00)              | 0.00                       | 0.0%             |
| Property Taxes Transfers                                 |                | 8097         | 110,616.00          | 110,616.00                          | 0.00                | 110,616.00                | 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                        |                |              | 9,256,707.94        | 12,334,172.00                       | 6,861,842.96        | 12,334,172.00             | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 277,455.00          | 277,455.00                          | 0.00                | 277,455.00                | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                   |                | 8182         | 66,629.00           | 66,629.00                           | 0.00                | 66,629.00                 | 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         | 480,015.00          | 527,836.08                          | 247,298.08          | 527,836.08                | 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         | 78,688.00           | 100,557.43                          | 26,648.43           | 100,557.43                | 0.00                       | 0.0%             |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         | 0.00                | 7,500.00                            | 3,750.00            | 7,500.00                  | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 126,500.00          | 167,692.87                          | 105,972.87          | 167,692.87                | 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         | 1,697,546.00        | 1,834,905.10                        | 1,023,666.00        | 1,834,905.10              | 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         | 50,070.00           | 50,070.00                           | 0.00                | 50,070.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>2,776,903.00</b> | <b>3,032,645.48</b>                 | <b>1,407,335.38</b> | <b>3,032,645.48</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                     |                                     |                     |                           |                            |                  |
| 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091                             | 8311         | 619,599.00          | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240                                  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 321,438.00          | 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         | 837,522.00          | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |                                       | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 0.00                | 41,635.00                           | 41,941.00           | 41,635.00                 | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materi                     |                                       | 8560         | 260,570.00          | 260,570.00                          | 128,369.53          | 260,570.00                | 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         | 451,800.00          | 451,800.00                          | 293,670.00          | 451,800.00                | 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue   | All Other                             | 8590         | 622,477.00          | 513,484.31                          | 397,019.31          | 513,484.31                | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 3,113,406.00           | 1,267,489.31                              | 860,999.84             | 1,267,489.31                    | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| 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         | 9,000.00             | 9,000.00                            | 0.00                | 9,000.00                  | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 35,800.00            | 35,800.00                           | 18,223.12           | 35,800.00                 | 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         | 222,505.56           | 187,573.00                          | 109,880.23          | 187,573.00                | 0.00                       | 0.0%             |
| Tuition   |                | 8710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In  |                | 8781-8783    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments   |                |              |                      |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                                   |                |              |                      |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                                   | 6500           | 8791         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices   | 6500           | 8792         | 1,199,461.00         | 1,199,461.00                        | 678,963.00          | 1,199,461.00              | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                   |                |              | <b>1,466,766.56</b>  | <b>1,431,834.00</b>                 | <b>807,066.35</b>   | <b>1,431,834.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>  |                |              | <b>16,613,783.50</b> | <b>18,066,140.79</b>                | <b>9,937,244.53</b> | <b>18,066,140.79</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CERTIFICATED SALARIES</b>                              |                |              |                        |   |                        |                                 |                                  |                        |
| Certificated Teachers' Salaries                           |                | 1100         | 6,334,233.78           | 6,360,735.36                              | 3,608,404.13           | 6,360,735.36                    | 0.00                             | 0.0%                   |
| Certificated Pupil Support Salaries                       |                | 1200         | 343,421.01             | 309,701.46                                | 153,455.29             | 309,701.46                      | 0.00                             | 0.0%                   |
| Certificated Supervisors' and Administrators' Salaries    |                | 1300         | 602,166.19             | 679,750.19                                | 370,836.65             | 679,750.19                      | 0.00                             | 0.0%                   |
| Other Certificated Salaries                               |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, CERTIFICATED SALARIES</b>                       |                |              | <b>7,279,820.98</b>    | <b>7,350,187.01</b>                       | <b>4,132,696.07</b>    | <b>7,350,187.01</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>CLASSIFIED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                        |
| Classified Instructional Salaries                         |                | 2100         | 385,285.55             | 444,530.23                                | 185,571.81             | 444,530.23                      | 0.00                             | 0.0%                   |
| Classified Support Salaries                               |                | 2200         | 360,370.80             | 405,123.80                                | 241,473.77             | 405,123.80                      | 0.00                             | 0.0%                   |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 173,709.96             | 177,364.96                                | 101,330.81             | 177,364.96                      | 0.00                             | 0.0%                   |
| Clerical, Technical and Office Salaries                   |                | 2400         | 373,833.31             | 418,338.31                                | 238,655.18             | 418,338.31                      | 0.00                             | 0.0%                   |
| Other Classified Salaries                                 |                | 2900         | 265,561.77             | 354,097.77                                | 196,439.28             | 354,097.77                      | 0.00                             | 0.0%                   |
| <b>TOTAL, CLASSIFIED SALARIES</b>                         |                |              | <b>1,558,761.39</b>    | <b>1,799,455.07</b>                       | <b>963,470.85</b>      | <b>1,799,455.07</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                        |   |                        |                                 |                                  |                        |
| STRS  |                | 3101-3102    | 586,570.08             | 630,470.04                                | 345,563.22             | 630,470.04                      | 0.00                             | 0.0%                   |
| PERS  |                | 3201-3202    | 166,866.80             | 194,235.16                                | 103,385.50             | 194,235.16                      | 0.00                             | 0.0%                   |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 225,269.67             | 232,750.82                                | 124,910.30             | 232,750.82                      | 0.00                             | 0.0%                   |
| Health and Welfare Benefits                               |                | 3401-3402    | 1,117,345.94           | 1,217,700.18                              | 687,788.52             | 1,217,700.18                    | 0.00                             | 0.0%                   |
| Unemployment Insurance                                    |                | 3501-3502    | 12,015.96              | 12,150.43                                 | 1,389.98               | 12,150.43                       | 0.00                             | 0.0%                   |
| Workers' Compensation                                     |                | 3601-3602    | 160,155.61             | 165,120.41                                | 91,485.79              | 165,120.41                      | 0.00                             | 0.0%                   |
| OPEB, Allocated   |                | 3701-3702    | 38,400.00              | 38,400.00                                 | 15,734.70              | 38,400.00                       | 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    | 13,560.00              | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Employee Benefits                                   |                | 3901-3902    | 13,000.00              | 13,000.00                                 | 11,783.79              | 13,000.00                       | 0.00                             | 0.0%                   |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                           |                |              | <b>2,333,184.06</b>    | <b>2,503,827.04</b>                       | <b>1,382,041.80</b>    | <b>2,503,827.04</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                        |   |                        |                                 |                                  |                        |
| Approved Textbooks and Core Curricula Materials           |                | 4100         | 95,317.00              | 149,881.14                                | 60,104.58              | 149,881.14                      | 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         | 627,185.08             | 1,243,773.63                              | 480,272.82             | 1,243,773.63                    | 0.00                             | 0.0%                   |
| Noncapitalized Equipment                                  |                | 4400         | 524,717.66             | 739,021.40                                | 233,740.14             | 739,021.40                      | 0.00                             | 0.0%                   |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | <b>1,247,219.74</b>    | <b>2,132,676.17</b>                       | <b>774,117.54</b>      | <b>2,132,676.17</b>             | <b>0.00</b>                      | <b>0.0%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                        |   |                        |                                 |                                  |                        |
| Subagreements for Services                                |                | 5100         | 964,253.00             | 999,371.44                                | 180,546.44             | 999,371.44                      | 0.00                             | 0.0%                   |
| Travel and Conferences                                    |                | 5200         | 17,939.28              | 17,949.28                                 | 15,486.91              | 17,949.28                       | 0.00                             | 0.0%                   |
| Dues and Memberships                                      |                | 5300         | 10,750.00              | 10,750.00                                 | 10,420.24              | 10,750.00                       | 0.00                             | 0.0%                   |
| Insurance   |                | 5400-5450    | 77,841.21              | 62,815.23                                 | 62,815.23              | 62,815.23                       | 0.00                             | 0.0%                   |
| Operations and Housekeeping Services                      |                | 5500         | 94,741.00              | 103,121.00                                | 64,699.49              | 103,121.00                      | 0.00                             | 0.0%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 24,396.00              | 24,396.00                                 | 13,680.73              | 24,396.00                       | 0.00                             | 0.0%                   |
| Transfers of Direct Costs                                 |                | 5710         | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| 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                   | 106,728.00                                | 105,759.65             | 106,728.00                      | 0.00                             | 0.0%                   |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Equipment  |                | 6400         | 0.00                   | 36,700.00                                 | 36,663.05              | 36,700.00                       | 0.00                             | 0.0%                   |
| Equipment Replacement  |                | 6500         | 50.00                  | 50.00                                     | 0.00                   | 50.00                           | 0.00                             | 0.0%                   |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 50.00                  | 143,478.00                                | 142,422.70             | 143,478.00                      | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                        |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                        |
| Tuition for Instruction Under Interdistrict<br>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         | 314,927.00             | 274,771.12                                | 274,771.12             | 274,771.12                      | 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         | 115,328.78             | 115,328.78                                | 58,016.35              | 115,328.78                      | 0.00                             | 0.0%                   |
| Other Debt Service - Principal   |                | 7439         | 58,760.00              | 58,760.00                                 | 29,028.00              | 58,760.00                       | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 489,015.78             | 448,859.90                                | 361,815.47             | 448,859.90                      | 0.00                             | 0.0%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                   |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers of Indirect Costs  |                | 7310         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                        |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 17,354,517.70          | 19,293,590.10                             | 10,771,055.24          | 19,293,590.10                   | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                        |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                        |
| From: Special Reserve Fund                                       |                | 8912         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| From: Bond Interest and<br>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%                   |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                        |
| 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/<br>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%                   |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                        |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                        |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |
| Long-Term Debt Proceeds  |                |              |                        |   |                        |                                 |                                  |                        |
| Proceeds from Certificates<br>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%                   |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                        |
| Transfers of Funds from<br>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%                   |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                        |
| 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%                   |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                        |   |                        |                                 |                                  |                        |
| (a - b + c - d + e)  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                   |

| Resource                  | Description                              | 2013-14               |
|---------------------------|--|-----------------------|
|                           |  | Projected Year Totals |
| 8150                      | Ongoing & Major Maintenance Account (RM, | 340,796.39            |
| 9010                      | Other Restricted Local                   | 36,934.27             |
| Total, Restricted Balance |  | 377,730.66            |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 908,794.00             | 970,855.48                                | 341,138.48             | 970,855.48                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 75,165.00              | 75,165.00                                 | 28,148.24              | 75,165.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 41,715.00              | 41,715.00                                 | 17,032.80              | 41,715.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 1,025,674.00           | 1,087,735.48                              | 386,319.52             | 1,087,735.48                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 126,988.48             | 170,590.48                                | 93,954.13              | 170,590.48                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 46,276.84              | 55,034.84                                 | 29,098.25              | 55,034.84                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 74,505.00              | 74,505.00                                 | 35,539.60              | 74,505.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 777,903.68             | 838,465.16                                | 221,007.58             | 838,465.16                      | 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,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 1,025,674.00           | 1,138,595.48                              | 379,599.56             | 1,138,595.48                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (50,860.00)                               | 6,719.96               | (50,860.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND</b> |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>BALANCE (C + D4)</b>                   |                |              | 0.00                   | (50,860.00)                               | 6,719.96               | (50,860.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>          |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                 |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited               |                | 9791         | 103,036.70             | 90,815.94                                 |                        | 90,815.94                       | 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)     |                |              | 103,036.70             | 90,815.94                                 |                        | 90,815.94                       |                                  |                                  |
| d) Other Restatements                     |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 103,036.70             | 90,815.94                                 |                        | 90,815.94                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 103,036.70             | 39,955.94                                 |                        | 39,955.94                       |                                  |                                  |
| 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         | 103,036.70             | 39,955.94                                 |                        | 39,955.94                       |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 908,794.00             | 970,855.48                                | 341,138.48             | 970,855.48                      | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>908,794.00</b>      | <b>970,855.48</b>                         | <b>341,138.48</b>      | <b>970,855.48</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 75,165.00              | 75,165.00                                 | 28,148.24              | 75,165.00                       | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>75,165.00</b>       | <b>75,165.00</b>                          | <b>28,148.24</b>       | <b>75,165.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 650.00                 | 650.00                                    | 266.67                 | 650.00                          | 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         | 41,065.00              | 41,065.00                                 | 16,766.13              | 41,065.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>41,715.00</b>       | <b>41,715.00</b>                          | <b>17,032.80</b>       | <b>41,715.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,025,674.00</b>    | <b>1,087,735.48</b>                       | <b>386,319.52</b>      | <b>1,087,735.48</b>             |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 126,988.48             | 170,590.48                                | 93,954.13              | 170,590.48                      | 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 126,988.48             | 170,590.48                                | 93,954.13              | 170,590.48                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 14,498.27              | 17,978.27                                 | 10,574.50              | 17,978.27                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 8,898.23               | 11,399.23                                 | 6,911.80               | 11,399.23                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 20,523.69              | 21,878.69                                 | 9,866.27               | 21,878.69                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 58.17                  | 1,107.17                                  | 45.05                  | 1,107.17                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 2,298.48               | 2,671.48                                  | 1,700.63               | 2,671.48                        | 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 46,276.84              | 55,034.84                                 | 29,098.25              | 55,034.84                       | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 15,800.00              | 15,800.00                                 | 0.00                   | 15,800.00                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 58,705.00              | 58,705.00                                 | 35,539.60              | 58,705.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 74,505.00              | 74,505.00                                 | 35,539.60              | 74,505.00                       | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 700,151.00             | 762,212.48                                | 213,611.39             | 762,212.48                      | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 77,752.68              | 76,252.68                                 | 7,396.19               | 76,252.68                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>777,903.68</b>      | <b>838,465.16</b>                         | <b>221,007.58</b>      | <b>838,465.16</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,025,674.00</b>    | <b>1,138,595.48</b>                       | <b>379,599.58</b>      | <b>1,138,595.48</b>             |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(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 | 39,955.94             |
| Total, Restricted Balance |  | 39,955.94             |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 381.11                 | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 0.00                   | 0.00                                      | 381.11                 | 0.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 381.11                 | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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  |                | 8630-8979               | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 381.11                 | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 95,101.33              | 121,997.11                                |                        | 121,997.11                      | 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)                          |                |              | 95,101.33              | 121,997.11                                |                        | 121,997.11                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 95,101.33              | 121,997.11                                |                        | 121,997.11                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 95,101.33              | 121,997.11                                |                        | 121,997.11                      |                                  |                                  |
| 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         | 95,101.33              | 121,997.11                                |                        | 121,997.11                      |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 381.11                 | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 381.11                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                   | 0.00                                      | 381.11                 | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Land Improvements   |                | 6170         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General, Special Reserve,<br>& 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource | Description               | 2013/14<br>Projected Year Totals |
|----------|---------------------------|----------------------------------|
|          | Total, Restricted Balance | 0.00                             |



| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 50.00                  | 50.00                                     | 98.90                  | 50.00                           | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 50.00                  | 50.00                                     | 98.90                  | 50.00                           |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 22,980.33                                 | 1,740.00               | 22,980.33                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 50.00                  | 3,050.00                                  | 0.00                   | 3,050.00                        | 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,<br>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  |                |                         | 50.00                  | 26,030.33                                 | 1,740.00               | 26,030.33                       |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (25,980.33)                               | (1,641.10)             | (25,980.33)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | (25,980.33)                               | (1,641.10)             | (25,980.33)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                   | 26,030.33                                 |                        | 26,030.33                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                   | 26,030.33                                 |                        | 26,030.33                       |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                   | 26,030.33                                 |                        | 26,030.33                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                   | 50.00                                     |                        | 50.00                           |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 50.00                                     |                        | 50.00                           |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to R.L. Deduction    |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>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         | 50.00                  | 50.00                                     | 98.90                  | 50.00                           | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 50.00                  | 50.00                                     | 98.90                  | 50.00                           | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>  |                |              | 50.00                  | 50.00                                     | 98.90                  | 50.00                           |                                  |                                  |

2013-14 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 22,980.33                                 | 1,740.00               | 22,980.33                       | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 22,980.33                                 | 1,740.00               | 22,980.33                       | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 50.00                  | 3,050.00                                  | 0.00                   | 3,050.00                        | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 50.00                  | 3,050.00                                  | 0.00                   | 3,050.00                        | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 50.00                  | 26,030.33                                 | 1,740.00               | 26,030.33                       |                                  |                                  |

2013-14 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale of Bonds  |                | 8951         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Sale/Lease-<br>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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description | 2013/14<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             |                                  |
|                           |             | 0.00                             |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 262,000.00             | 273,924.80                                | 131,534.21             | 273,924.80                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 262,000.00             | 273,924.80                                | 131,534.21             | 273,924.80                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 10,000.00              | 10,400.00                                 | 837.00                 | 10,400.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 20,000.00              | 55,000.00                                 | 3,707.25               | 55,000.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 131,529.68             | 131,529.68                                | 0.00                   | 131,529.68                      | 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   |                |                         | 161,529.68             | 196,929.68                                | 4,544.25               | 196,929.68                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 100,470.32             | 76,995.12                                 | 126,989.96             | 76,995.12                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 100,470.32             | 76,995.12                                 | 126,989.96             | 76,995.12                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,169,851.21           | 1,329,547.61                              |                        | 1,329,547.61                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,169,851.21           | 1,329,547.61                              |                        | 1,329,547.61                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,169,851.21           | 1,329,547.61                              |                        | 1,329,547.61                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,270,321.53           | 1,406,542.73                              |                        | 1,406,542.73                    |                                  |                                  |
| 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         | 1,270,321.53           | 1,406,542.73                              |                        | 1,406,542.73                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 10,000.00              | 10,000.00                                 | 4,541.17               | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Mitigation/Developer Fees                                |                | 8681         | 252,000.00             | 263,924.80                                | 126,993.04             | 263,924.80                      | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>262,000.00</b>      | <b>273,924.80</b>                         | <b>131,534.21</b>      | <b>273,924.80</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>262,000.00</b>      | <b>273,924.80</b>                         | <b>131,534.21</b>      | <b>273,924.80</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Certificated Salaries                                    |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                               |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>Operating Expenditures |                | 5800         | 10,000.00              | 10,400.00                                 | 837.00                 | 10,400.00                       | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>        |                |              | 10,000.00              | 10,400.00                                 | 837.00                 | 10,400.00                       | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 20,000.00              | 55,000.00                                 | 3,707.25               | 55,000.00                       | 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<br>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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>20,000.00</b>       | <b>55,000.00</b>                          | <b>3,707.25</b>        | <b>55,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 131,529.68             | 131,529.68                                | 0.00                   | 131,529.68                      | 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>131,529.68</b>      | <b>131,529.68</b>                         | <b>0.00</b>            | <b>131,529.68</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>161,529.68</b>      | <b>196,929.68</b>                         | <b>4,544.25</b>        | <b>196,929.68</b>               |                                  |                                  |

2013-14 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings            |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Sources</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description | 2013/14<br>Projected Year Totals |
|---------------------------|-------------|----------------------------------|
| Total, Restricted Balance |             |                                  |
|                           |             | 0.00                             |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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                                  | Second Interim        |                |         |
|                               | Projected Year Totals<br>(Form 01CSI, Item 1A) | Projected Year Totals |                |         |
| Current Year (2013-14)        | 1,283.81                                       | 1,324.00              | 3.1%           | Not Met |
| 1st Subsequent Year (2014-15) | 1,283.81                                       | 1,324.00              | 3.1%           | Not Met |
| 2nd Subsequent Year (2015-16) | 1,283.81                                       | 1,324.00              | 3.1%           | Not Met |

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

ADA increased at P1 so increased my estimates.

## 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<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |        |
| Current Year (2013-14)        | 1,780                                  | 1,780                             | 0.0%           | Met    |
| 1st Subsequent Year (2014-15) | 1,780                                  | 1,780                             | 0.0%           | Met    |
| 2nd Subsequent Year (2015-16) | 1,780                                  | 1,780                             | 0.0%           | Met    |

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)



### 3. CRITERION: ADA to Enrollment

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

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

**DATA ENTRY:** Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Form 01CSI, Item 3A) | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|--|---|--|
| Third Prior Year (2010-11)  | 1,661  | 1,723   | 96.4%                                    |
| Second Prior Year (2011-12) | 1,691  | 1,737   | 97.4%                                    |
| First Prior Year (2012-13)  | 1,278  | 1,739   | 73.5%                                    |
| Historical Average Ratio:   |  |   | 89.1%                                    |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 89.6%

#### 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<br>(Form AI, Lines 1-4 and 22)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2013-14)        | 1,321  | 1,780   | 74.2%                      | Met    |
| 1st Subsequent Year (2014-15) | 1,321  | 1,780   | 74.2%                      | Met    |
| 2nd Subsequent Year (2015-16) | 1,321  | 1,780   | 74.2%                      | Met    |

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF/Revenue Limit

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

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

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

DATA ENTRY: 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.

| LCFF/Revenue Limit                       |                       |                       |                |         |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                       |                       |                |         |
| Fiscal Year                              | First Interim         | Second Interim        | Percent Change | Status  |
|  | (Form 01CSI, Item 4A) | Projected Year Totals |                |         |
| Current Year (2013-14)                   | 12,135,092.00         | 12,339,004.00         | 1.7%           | Met     |
| 1st Subsequent Year (2014-15)            | 13,180,858.00         | 13,926,483.00         | 5.7%           | Not Met |
| 2nd Subsequent Year (2015-16)            | 14,237,926.00         | 14,274,790.00         | 0.3%           | 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)

Increase in ADA

## 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2010-11)  | 6,706,960.47  | 8,307,555.82                                       | 80.7%  |
| Second Prior Year (2011-12) | 7,097,617.04  | 8,635,238.02                                       | 82.2%  |
| First Prior Year (2012-13)  | 7,849,921.32  | 9,703,537.43                                       | 80.9%  |
|                             | Historical Average Ratio:                                 |  | 81.3%  |

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 78.3% to 84.3%            | 78.3% to 84.3%                   | 78.3% to 84.3%                   |

### 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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |         |
| Current Year (2013-14)        | 8,951,483.47   | 11,472,179.03  | 78.0%  | Not Met |
| 1st Subsequent Year (2014-15) | 9,493,011.68   | 12,079,284.68  | 78.6%  | Met     |
| 2nd Subsequent Year (2015-16) | 9,394,470.68   | 11,986,923.68  | 78.4%  | 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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:  
(required if NOT met)

Budgeted a 3% Cola in 13/14 that was negotiated which also increased benefits. Also budgeted retirement incentive that will be paid out in August 2014

## 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<br>Projected Year Totals<br>(Form 01CSI, Item 6A) | Second Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|--|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |   |  |                |  |
| Current Year (2013-14)   | 3,098,699.48  | 3,032,645.48   | -2.1%          | No                                     |
| 1st Subsequent Year (2014-15)  | 2,784,841.00  | 2,718,787.00   | -2.4%          | No                                     |
| 2nd Subsequent Year (2015-16)  | 2,784,841.00  | 2,718,787.00   | -2.4%          | No                                     |

Explanation:  
(required if Yes)

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |              |              |       |     |
| Current Year (2013-14)   | 1,151,022.31 | 1,267,489.31 | 10.1% | Yes |
| 1st Subsequent Year (2014-15)  | 754,005.00   | 870,472.00   | 15.4% | Yes |
| 2nd Subsequent Year (2015-16)  | 754,005.00   | 870,472.00   | 15.4% | Yes |

Explanation:  
(required if Yes)

For 13/14 increase due to Prop 39 funds of \$116,467. In 14/15 and 15/16 decrease do to Core being spent in the amount of 348,871 and emergency carry over of 48,146 being spent. Left in Proper 39 as it will not be used in 13/14 and we will be receiving more money.

|  |              |              |      |    |
|--|--------------|--------------|------|----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |      |    |
| Current Year (2013-14)   | 1,431,834.00 | 1,431,834.00 | 0.0% | No |
| 1st Subsequent Year (2014-15)  | 1,431,834.00 | 1,431,834.00 | 0.0% | No |
| 2nd Subsequent Year (2015-16)  | 1,431,834.00 | 1,431,834.00 | 0.0% | No |

Explanation:  
(required if Yes)

|   |              |              |        |     |
|---|--------------|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |        |     |
| Current Year (2013-14)  | 2,156,374.95 | 2,132,676.17 | -1.1%  | No  |
| 1st Subsequent Year (2014-15)   | 2,156,377.87 | 1,784,370.00 | -17.3% | Yes |
| 2nd Subsequent Year (2015-16)   | 2,156,377.87 | 1,785,000.00 | -17.2% | Yes |

Explanation:  
(required if Yes)

Decreased due to Core money being spent in 13/14 for books.

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |              |              |       |     |
| Current Year (2013-14)   | 4,744,345.47 | 4,915,106.91 | 3.6%  | No  |
| 1st Subsequent Year (2014-15)  | 4,033,470.00 | 4,553,713.00 | 12.9% | Yes |
| 2nd Subsequent Year (2015-16)  | 4,033,470.00 | 4,553,713.00 | 12.9% | Yes |

Explanation:  
(required if Yes)

Decrease expenditures due to Title1, SIG, TII, T-III and Math grant being spent in 13/14.

**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<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |  |   |                |        |
| Current Year (2013-14)  | 5,681,555.79                           | 5,731,968.79                            | 0.9%           | Met    |
| 1st Subsequent Year (2014-15)   | 4,970,680.00                           | 5,021,093.00                            | 1.0%           | Met    |
| 2nd Subsequent Year (2015-16)   | 4,970,680.00                           | 5,021,093.00                            | 1.0%           | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |  |   |                |        |
| Current Year (2013-14)  | 6,900,720.42                           | 7,047,783.08                            | 2.1%           | Met    |
| 1st Subsequent Year (2014-15)   | 6,189,847.87                           | 6,338,083.00                            | 2.4%           | Met    |
| 2nd Subsequent Year (2015-16)   | 6,189,847.87                           | 6,338,713.00                            | 2.4%           | 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 MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

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

Explanation:

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

|   | Budget Adoption<br>1% Required<br>Minimum Contribution<br>(Form 01CSI, Item 7B1) | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution  | 173,545.18   | 551,457.91   | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7B, Line 1) |  | 551,457.91   |        |

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

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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 25.2%                     | 25.0%                            | 26.8%                            |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 8.4%                      | 8.3%                             | 8.9%                             |

### 8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |        |
| Current Year (2013-14)        | (937,408.77)   | 11,472,179.03   | 8.2%  | Met    |
| 1st Subsequent Year (2014-15) | (89,207.68)  | 12,079,284.68   | 0.7%  | Met    |
| 2nd Subsequent Year (2015-16) | 337,464.32   | 11,986,923.68   | 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)

With the increase in LCFF funding the deficit spending will be eliminated in out years.

**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.

| Ending Fund Balance<br>General Fund<br>Projected Year Totals |   |        |
|--|---|--------|
| Fiscal Year  | (Form 011, Line F2 ) (Form MYPI, Line D2) | Status |
| Current Year (2013-14)                                       | 5,296,881.39                              | Met    |
| 1st Subsequent Year (2014-15)                                | 5,134,608.31                              | Met    |
| 2nd Subsequent Year (2015-16)                                | 5,347,717.23                              | 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.

| Ending Cash Balance<br>General Fund |                                  |        |
|-------------------------------------|----------------------------------|--------|
| Fiscal Year                         | (Form CASH, Line F, June Column) | Status |
| Current Year (2013-14)              | 957,980.00                       | 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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

| 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   |

<sup>1</sup> 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, item 3B) | 1,321                     | 1,321                            | 1,321                            |
| 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:

No

a. Enter the name(s) of the SELPA(s):

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

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

## 10B. Calculating the District's Reserve Standard

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

|   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 19,293,590.10                                      | 19,109,845.08                    | 19,082,774.08                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00   |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 19,293,590.10                                      | 19,109,845.08                    | 19,082,774.08                    |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 578,807.70   | 573,295.35                       | 572,483.22                       |
| 6. Reserve Standard - by Amount<br>(\$63,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 578,807.70   | 573,295.35                       | 572,483.22                       |

### 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<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 578,807.00   | 563,605.00                       | 572,483.00                       |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 4,289,343.73                                       | 4,215,338.05                     | 4,543,924.37                     |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   |                                  |                                  |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 4,868,150.73                                       | 4,778,943.05                     | 5,116,407.37                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 25.23%   | 25.01%                           | 26.81%                           |
| District's Reserve Standard<br>(Section 10B, Line 7):   | 578,807.70   | 573,295.35                       | 572,483.22                       |
| 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)

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## SUPPLEMENTAL INFORMATION

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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<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|--|---|---|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund</b><br>(Fund 01, Resources 0000-1999, Object 8980) |   |   |                   |                  |         |
| Current Year (2013-14)   | (1,886,190.74)                          | (1,886,190.74)                          | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2014-15)  | (1,986,190.00)                          |   | -100.0%           | (1,986,190.00)   | Not Met |
| 2nd Subsequent Year (2015-16)  | (2,076,190.00)                          |   | -100.0%           | (2,076,190.00)   | Not Met |
| <b>1b. Transfers In, General Fund *</b>  |   |   |                   |                  |         |
| 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     |
| <b>1c. Transfers Out, General Fund *</b>   |   |   |                   |                  |         |
| 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Increased costs in special education with an increased number of non public students, also increase in retirement contribution due to anticipated early retirements in certificated and classified, increase in contribution to restricted maintenance due to anticipated projects.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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                | 40                   | 01 |                                      | 7000                        | 2,442,810                            |
| Certificates of Participation |                      |    |                                      |                             |                                      |
| General Obligation Bonds      |                      |    |                                      |                             |                                      |
| Supp Early Retirement Program | 23                   | 21 |                                      | 6000                        | 19,644,067                           |
| State School Building Loans   |                      |    |                                      |                             |                                      |
| Compensated Absences          | 1                    | 01 |                                      | 1000,2000                   | 60,106                               |

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

|  |  |  |  |  |
|--|--|--|--|--|
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| Type of Commitment (continued) | Prior Year<br>(2012-13)<br>Annual Payment<br>(P & I) | Current Year<br>(2013-14)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2014-15)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2015-16)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|--|---|---|
|                                |  |  |   |   |
| Capital Leases                 | 118,476  | 168,256  | 174,088   | 180,092   |
| Certificates of Participation  |  |  |   |   |
| General Obligation Bonds       |  |  |   |   |
| Supp Early Retirement Program  |  |  |   |   |
| State School Building Loans    |  |  |   |   |
| Compensated Absences           |  |  |   |   |

Other Long-term Commitments (continued):

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

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| Total Annual Payments:  | 118,476 | 168,256 | 174,088 | 180,092 |
| Has total annual payment increased over prior year (2012-13)? | Yes     | Yes     | Yes     | Yes     |

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Capital Lease is for the Solar Panels which will be funded from the reduction in our PG&E costs and also rebate checks. We are going out for a Bond in June which will be used to pay off the Capital Lease.

---

**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)

No

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

n/a

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

n/a

#### 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<br>(Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
|   |                |
|   |                |
|   |                |
|   |                |

#### 3. OPEB Contributions

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

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

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
|   |                |
|   |                |
|   |                |

- 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)

|           |           |
|-----------|-----------|
| 38,400.00 | 38,400.00 |
|           |           |
|           |           |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

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

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

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

#### 4. Comments:



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

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

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

|     |
|-----|
| n/a |
|-----|

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

|     |
|-----|
| n/a |
|-----|

2. Self-Insurance Liabilities

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |

3. Self-Insurance Contributions

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |
|   |                |

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

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

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)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 93.8                                  | 93.8                      | 93.8                             | 93.8                             |

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

Yes

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

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

If No, complete questions 6 and 7.

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

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:

Feb 18, 2014

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:

Feb 18, 2014

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

Yes

If Yes, date of budget revision board adoption:

Feb 18, 2014

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

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

751,666

193,092

198,735

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

3.0%

3.0%

3.0%

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

General Fund.

Negotiations Not Settled

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

7. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

|                 |                 |                 |
|-----------------|-----------------|-----------------|
| Yes             | Yes             |                 |
| 56,992          | 56,992          | 56,992          |
| 607.60 hard cap | 607.60 hard cap | 607.60 hard cap |

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

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

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

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

**Certificated (Non-management) Step and Column Adjustments**

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

|     |         |         |
|-----|---------|---------|
| Yes | Yes     | Yes     |
|     | 220,505 | 227,120 |
|     | 3.0%    | 3.0%    |

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

**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.):

|  |
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**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.

No

**Classified (Non-management) Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 42.2                                  | 42.2                      | 42.2                             | 42.2                             |

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

16,592

7. Amount included for any tentative salary schedule increases

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

49,777

34,125

34,807

**Classified (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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 22,253                    | 22,253                           | 22,253                           |
| 527.34 Hard Cap           | 527.34 Hard Cap                  | 527.34 Hard cap                  |
| N/A                       | N/A                              | N/A                              |

**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**

- 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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           | 35,990                           | 36,709                           |
| 3.0%                      | 3.0%                             | 3.0%                             |

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

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

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

**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.):

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**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?

No

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)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 11.5                                  | 11.5                      | 11.5                             | 11.5                             |

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.

No

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

If Yes, complete questions 3 and 4.

Yes

**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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Negotiations Not Settled**

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

12,818

4. Amount included for any tentative salary schedule increases

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

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

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

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 243,297                   | 255,461                          | 268,234                          |
| 100.0%                    | 100.0%                           | 100.0%                           |
|                           |                                  |                                  |

**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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |

**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<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |

## 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.

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## ADDITIONAL FISCAL INDICATORS

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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?

No

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

No

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

No

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

No

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

No

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)

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## End of School District Second Interim Criteria and Standards Review

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District Name:

# ACTUAL AND PROJECTED MONTHLY CASH FLOW CURRENT FISCAL YEAR 2013-14

CURRENT FISCAL YEAR:  
DATA INPUT SECTION (ACTUAL  
AND PROJECTED)

Start with  
your  
actual cash  
balance on  
July 1

(includes  
revenue and  
expenditure  
year-end-cash  
year-end-cash  
is adjusted  
through  
section D  
below)

Important

Enter current  
working  
budget totals  
(projected  
total per  
column D of  
revenues/exp/  
other  
Use this as a  
working tool  
to get "Total"  
to match  
"Budget" for  
revenues/exp/  
other

| Object No.  | JUL       | AUG       | SEP       | OCT       | NOV       | DEC       | JAN       | FEB       | MAR       | APR       | MAY       | JUNE      | OTHER<br>ACCRUALS, NON-CASH | Projected<br>Total for the<br>Fiscal Year | Current<br>Year Budget | Balancing<br>Column |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------------------|---|------------------------|---------------------|
|   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| A. BEGINNING CASH   | 5,106,127 | 4,649,638 | 4,608,257 | 5,175,503 | 4,378,807 | 3,780,118 | 7,160,120 | 4,988,022 | 4,507,782 | 4,177,980 | 5,590,203 | 4,475,315 |                             |   |                        |                     |
| B. REVENUES   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Revenue Limit Sources:  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| State Aid   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Revenue Limit Sources:  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Property Taxes  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Federal Revenue   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Other State Revenue   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Other Local Revenue   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Interfund Transfer In   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| TOTAL REVENUES  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| C. EXPENDITURES   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Certificated Salaries   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Classified Salaries   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Employee Benefits   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Books and Supplies  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Swes/Other Oper Exps  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Capital Outlay  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Other Outlay  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| TOTAL EXPENDITURES  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| D. CHANGES IN CURRENT<br>ASSETS; INCREASE/(DECREASE)                                    |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Revolving Cash  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Accounts Receivable   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Due from Other Funds  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Stores  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Prepaid Expenditures  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| TOTAL CHANGES IN ASSETS   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| E. CHANGES IN LIABILITIES;<br>(INCREASE)/DECREASE                                       |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Accounts Payable/   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Payroll Due to Govt   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Due to Other Funds  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Temporary Loans   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| TRAN Payable  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| Deferred Revenue  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| TOTAL CHANGE IN LIABILITIES   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| F. AUDIT ADJUSTMENT   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| NET INCREASE (DECREASE) IN<br>CASH from changes in assets,<br>liabilities and audit adj |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| NET CHANGE IN CASH;<br>INCREASE/(DECREASE)  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| G. ENDING CASH (A + F)  |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |
| H. ENDING CASH, PLUS ACCRUALS   |           |           |           |           |           |           |           |           |           |           |           |           |                             |   |                        |                     |

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Second Interim  
2013-14 Projected Totals  
Technical Review Checks

Bellevue Union Elementary

Sonoma County

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

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

### IMPORT CHECKS

|  |               |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid.  | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid.  | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.   | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid.  | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid.  | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid.  | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.   | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.                       | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.          | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.                               | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.   | <u>PASSED</u> |
| CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)  |               |

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

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

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

PASSED

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

PASSED

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

PASSED

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

EXCEPTION

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.