

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: *John R. Porter Jr.* Date: 12.11.13
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2013

Signed: *B. Chen*
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: Joanne Chin Telephone: (408) 283-6087
Title: Director of Fiscal Services E-mail: joanne.chin@fmsd.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 budget adoption. | X | |

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 46,968,631.00 | 46,968,631.00 | 12,388,208.90 | 49,687,822.00 | 2,719,191.00 | 5.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 10,488,655.00 | 10,488,655.00 | 465,431.59 | 13,105,974.59 | 2,617,319.59 | 25.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,684,888.00 | 2,684,888.00 | 238,965.13 | 2,748,479.00 | 63,591.00 | 2.4% |
| 5) TOTAL, REVENUES | | | 60,142,174.00 | 60,142,174.00 | 13,092,605.62 | 65,542,275.59 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 29,766,318.00 | 29,766,318.00 | 8,498,901.63 | 32,069,164.00 | (2,302,846.00) | -7.7% |
| 2) Classified Salaries | | 2000-2999 | 4,847,223.00 | 4,847,223.00 | 1,682,285.01 | 5,588,425.00 | (741,202.00) | -15.3% |
| 3) Employee Benefits | | 3000-3999 | 10,576,721.00 | 10,576,721.00 | 3,826,261.97 | 11,034,753.00 | (458,032.00) | -4.3% |
| 4) Books and Supplies | | 4000-4999 | 499,686.00 | 493,756.00 | 153,019.15 | 780,493.00 | (286,737.00) | -58.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,846,904.00 | 4,852,834.00 | 1,686,160.67 | 7,296,091.00 | (2,443,257.00) | -50.3% |
| 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 | 270,736.00 | 270,736.00 | 201,978.75 | 270,736.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (507,401.00) | (507,401.00) | 0.00 | (421,032.00) | (86,369.00) | 17.0% |
| 9) TOTAL, EXPENDITURES | | | 50,300,187.00 | 50,300,187.00 | 16,048,607.18 | 56,618,630.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 9,841,987.00 | 9,841,987.00 | (2,956,001.56) | 8,923,645.59 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (9,641,502.00) | (9,641,502.00) | 0.00 | (10,465,479.00) | (823,977.00) | 8.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,641,502.00) | (9,641,502.00) | 0.00 | (10,465,479.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 200,485.00 | 200,485.00 | (2,956,001.56) | (1,541,833.41) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,605,431.68 | 7,605,431.68 | | 7,605,431.68 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,605,431.68 | 7,605,431.68 | | 7,605,431.68 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,605,431.68 | 7,605,431.68 | | 7,605,431.68 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,805,916.68 | 7,805,916.68 | | 6,063,598.27 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 25,000.00 | | 25,000.00 | | |
| Stores | | 9712 | 36,709.04 | 52,824.85 | | 52,824.85 | | |
| Prepaid Expenditures | | 9713 | 524,012.66 | 504,012.66 | | 504,012.66 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,240,678.00 | 2,240,678.00 | | 2,457,574.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 4,979,516.98 | 4,983,401.17 | | 3,024,186.76 | | |

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|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 26,437,056.00 | 26,437,056.00 | 9,235,737.00 | 21,042,335.00 | (5,394,721.00) | -20.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 2,142,308.00 | 8,569,232.00 | 8,569,232.00 | New |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 2,481,581.00 | 2,481,581.00 | 617,389.00 | 2,481,581.00 | 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 | 121,942.00 | 121,942.00 | 0.00 | 120,912.00 | (1,030.00) | -0.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 16,042,301.00 | 16,042,301.00 | 0.00 | 17,383,899.00 | 1,341,598.00 | 8.4% |
| Unsecured Roll Taxes | | 8042 | 1,456,889.00 | 1,456,889.00 | 1,245,749.12 | 1,389,856.00 | (67,033.00) | -4.6% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,006,000.00 | 1,006,000.00 | 95,018.78 | 867,000.00 | (139,000.00) | -13.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,985,315.00 | 2,985,315.00 | 0.00 | 2,630,411.00 | (354,904.00) | -11.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 58,046.00 | 58,046.00 | 0.00 | 73,005.00 | 14,959.00 | 25.8% |
| 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 | | | 50,589,130.00 | 50,589,130.00 | 13,336,201.90 | 54,558,231.00 | 3,969,101.00 | 7.8% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (1,255,275.00) | (1,255,275.00) | 0.00 | (1,255,275.00) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | | | | | | |
| Community Day Schools Transfer | 2430 | 8091 | | | | | | |
| Special Education ADA Transfer | 6500 | 8091 | | | | | | |
| All Other 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 | 72,368.00 | 72,368.00 | 0.00 | 0.00 | (72,368.00) | -100.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (2,437,592.00) | (2,437,592.00) | (947,993.00) | (3,615,134.00) | (1,177,542.00) | 48.3% |
| 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 | | | 46,968,631.00 | 46,968,631.00 | 12,388,208.90 | 49,687,822.00 | 2,719,191.00 | 5.8% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |

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|---|---------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding Current Year | 2430 | 8311 | | | | | | |
| Prior Years | 2430 | 8319 | | | | | | |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | | | | | | |
| Prior Years | 6355-6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| Home-to-School Transportation | 7230 | 8311 | | | | | | |
| Economic Impact Aid | 7090-7091 | 8311 | | | | | | |
| Spec. Ed. Transportation | 7240 | 8311 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 2,900,268.00 | 2,900,268.00 | 0.00 | 2,900,268.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 415,060.00 | 415,060.00 | 0.00 | 247,070.00 | (167,990.00) | -40.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,105,584.00 | 1,105,584.00 | 217,827.59 | 1,190,893.59 | 85,309.59 | 7.7% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 6,067,743.00 | 6,067,743.00 | 247,604.00 | 8,767,743.00 | 2,700,000.00 | 44.5% |
| TOTAL, OTHER STATE REVENUE | | | 10,488,655.00 | 10,488,655.00 | 465,431.59 | 13,105,974.59 | 2,617,319.59 | 25.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 1,152,312.00 | 1,152,312.00 | 0.00 | 1,158,015.00 | 5,703.00 | 0.5% |
| 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 | 5,000.00 | 5,000.00 | 954.50 | 5,000.00 | 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 | 194,352.00 | 194,352.00 | 84,079.00 | 252,240.00 | 57,888.00 | 29.8% |
| Interest | | 8660 | 307,564.00 | 307,564.00 | 47,130.16 | 307,564.00 | 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 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 22,000.00 | 22,000.00 | 7,002.00 | 22,000.00 | 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 | 983,660.00 | 983,660.00 | 99,799.47 | 983,660.00 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,684,888.00 | 2,684,888.00 | 238,965.13 | 2,748,479.00 | 63,591.00 | 2.4% |
| TOTAL, REVENUES | | | 60,142,174.00 | 60,142,174.00 | 13,092,605.62 | 65,542,275.59 | 5,400,101.59 | 9.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 25,943,171.00 | 25,943,171.00 | 7,228,703.57 | 27,888,618.00 | (1,945,447.00) | -7.5% |
| Certificated Pupil Support Salaries | | 1200 | 1,008,286.00 | 1,008,286.00 | 237,227.22 | 1,058,568.00 | (50,282.00) | -5.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,777,151.00 | 2,777,151.00 | 1,025,410.68 | 3,091,478.00 | (314,327.00) | -11.3% |
| Other Certificated Salaries | | 1900 | 37,710.00 | 37,710.00 | 7,560.16 | 30,500.00 | 7,210.00 | 19.1% |
| TOTAL, CERTIFICATED SALARIES | | | 29,766,318.00 | 29,766,318.00 | 8,498,901.63 | 32,069,164.00 | (2,302,846.00) | -7.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 34,007.15 | 125,423.00 | (125,423.00) | New |
| Classified Support Salaries | | 2200 | 1,703,168.00 | 1,703,168.00 | 647,280.99 | 2,003,871.00 | (300,703.00) | -17.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 859,885.00 | 859,885.00 | 288,934.09 | 902,162.00 | (42,277.00) | -4.9% |
| Clerical, Technical and Office Salaries | | 2400 | 1,972,222.00 | 1,972,222.00 | 648,150.73 | 2,252,011.00 | (279,789.00) | -14.2% |
| Other Classified Salaries | | 2900 | 311,948.00 | 311,948.00 | 63,912.05 | 304,958.00 | 6,990.00 | 2.2% |
| TOTAL, CLASSIFIED SALARIES | | | 4,847,223.00 | 4,847,223.00 | 1,682,285.01 | 5,588,425.00 | (741,202.00) | -15.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,436,914.00 | 2,436,914.00 | 693,432.30 | 2,622,808.00 | (185,894.00) | -7.6% |
| PERS | | 3201-3202 | 516,816.00 | 516,816.00 | 178,498.28 | 609,274.00 | (92,458.00) | -17.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 811,352.00 | 811,352.00 | 239,347.54 | 900,599.00 | (89,247.00) | -11.0% |
| Health and Welfare Benefits | | 3401-3402 | 4,840,532.00 | 4,840,532.00 | 1,563,378.72 | 4,874,603.00 | (34,071.00) | -0.7% |
| Unemployment Insurance | | 3501-3502 | 21,828.00 | 21,828.00 | 5,096.09 | 23,292.00 | (1,464.00) | -6.7% |
| Workers' Compensation | | 3601-3602 | 941,857.00 | 941,857.00 | 267,222.15 | 1,025,035.00 | (83,178.00) | -8.8% |
| OPEB, Allocated | | 3701-3702 | 979,142.00 | 979,142.00 | 879,286.89 | 979,142.00 | 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 | 28,280.00 | 28,280.00 | 0.00 | 0.00 | 28,280.00 | 100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 10,576,721.00 | 10,576,721.00 | 3,826,261.97 | 11,034,753.00 | (458,032.00) | -4.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 11,636.00 | 11,636.00 | 1,848.30 | 12,086.00 | (450.00) | -3.9% |
| Materials and Supplies | | 4300 | 420,200.00 | 414,740.00 | 130,662.30 | 674,406.00 | (259,666.00) | -62.6% |
| Noncapitalized Equipment | | 4400 | 67,850.00 | 67,380.00 | 20,508.55 | 94,001.00 | (26,621.00) | -39.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 499,686.00 | 493,756.00 | 153,019.15 | 780,493.00 | (286,737.00) | -58.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 120,355.00 | 120,355.00 | 37,440.22 | 122,895.00 | (2,540.00) | -2.1% |
| Dues and Memberships | | 5300 | 15,390.00 | 15,390.00 | 13,821.00 | 14,840.00 | 550.00 | 3.6% |
| Insurance | | 5400-5450 | 499,300.00 | 499,300.00 | 238,221.10 | 499,300.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,899,740.00 | 1,898,870.00 | 749,226.45 | 1,898,870.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 159,000.00 | 161,000.00 | 47,132.34 | 167,708.00 | (6,708.00) | -4.2% |
| Transfers of Direct Costs | | 5710 | (344,189.00) | (344,189.00) | (11,423.95) | 2,090,804.00 | (2,434,993.00) | 707.5% |
| Transfers of Direct Costs - Interfund | | 5750 | (64,388.00) | (64,388.00) | (6,086.16) | (69,112.00) | 4,724.00 | -7.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,571,406.00 | 1,576,206.00 | 307,847.51 | 1,582,446.00 | (6,240.00) | -0.4% |
| Communications | | 5900 | 990,290.00 | 990,290.00 | 309,982.16 | 988,340.00 | 1,950.00 | 0.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,846,904.00 | 4,852,834.00 | 1,686,160.67 | 7,296,091.00 | (2,443,257.00) | -50.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 34,130.00 | 34,130.00 | 0.00 | 34,130.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 71,606.00 | 71,606.00 | 36,978.75 | 71,606.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 270,736.00 | 270,736.00 | 201,978.75 | 270,736.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (227,972.00) | (227,972.00) | 0.00 | (137,279.00) | (90,693.00) | 39.8% |
| Transfers of Indirect Costs - Interfund | | 7350 | (279,429.00) | (279,429.00) | 0.00 | (283,753.00) | 4,324.00 | -1.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (507,401.00) | (507,401.00) | 0.00 | (421,032.00) | (86,369.00) | 17.0% |
| TOTAL, EXPENDITURES | | | 50,300,187.00 | 50,300,187.00 | 16,048,607.18 | 56,618,630.00 | (6,318,443.00) | -12.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (9,641,502.00) | (9,641,502.00) | 0.00 | (10,465,479.00) | (823,977.00) | 8.5% |
| 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 | | | (9,641,502.00) | (9,641,502.00) | 0.00 | (10,465,479.00) | (823,977.00) | 8.5% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | |
| | | | (9,641,502.00) | (9,641,502.00) | 0.00 | (10,465,479.00) | (823,977.00) | 8.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 1,255,275.00 | 1,255,275.00 | 0.00 | 1,255,275.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,922,991.00 | 5,276,800.91 | 493,883.91 | 5,134,950.91 | (141,850.00) | -2.7% |
| 3) Other State Revenue | | 8300-8599 | 6,039,792.00 | 6,039,792.00 | 2,922,077.56 | 5,291,752.56 | (748,039.44) | -12.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,529,507.00 | 3,845,098.31 | 1,581,237.31 | 2,777,502.31 | (1,067,596.00) | -27.8% |
| 5) TOTAL, REVENUES | | | 14,747,565.00 | 16,416,966.22 | 4,997,198.78 | 14,459,480.78 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,950,406.00 | 7,945,420.00 | 2,380,791.29 | 9,073,628.00 | (1,128,208.00) | -14.2% |
| 2) Classified Salaries | | 2000-2999 | 5,070,310.00 | 5,070,310.00 | 1,457,394.74 | 5,372,978.00 | (302,668.00) | -6.0% |
| 3) Employee Benefits | | 3000-3999 | 4,283,385.00 | 4,283,385.00 | 1,196,115.29 | 4,349,329.00 | (65,944.00) | -1.5% |
| 4) Books and Supplies | | 4000-4999 | 1,749,598.00 | 4,992,391.22 | 937,878.73 | 2,795,493.78 | 2,196,897.44 | 44.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,037,396.00 | 5,444,535.64 | 1,375,784.12 | 3,371,797.64 | 2,072,738.00 | 38.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | (14.08) | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 70,000.00 | 70,000.00 | 12,590.00 | 200,000.00 | (130,000.00) | -185.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 227,972.00 | 227,972.00 | 0.00 | 137,279.00 | 90,693.00 | 39.8% |
| 9) TOTAL, EXPENDITURES | | | 24,389,067.00 | 28,034,013.86 | 7,360,540.09 | 25,300,505.42 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,641,502.00) | (11,617,047.64) | (2,363,341.31) | (10,841,024.64) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 9,641,502.00 | 9,641,502.00 | 0.00 | 10,465,479.00 | 823,977.00 | 8.5% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 9,641,502.00 | 9,641,502.00 | 0.00 | 10,465,479.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | (1,975,545.64) | (2,363,341.31) | (375,545.64) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,975,545.64 | 1,975,545.64 | | 1,975,545.64 | 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) | | | 1,975,545.64 | 1,975,545.64 | | 1,975,545.64 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,975,545.64 | 1,975,545.64 | | 1,975,545.64 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,975,545.64 | 0.00 | | 1,600,000.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 1,975,545.64 | 0.00 | | 1,600,000.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF/Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 1,255,275.00 | 1,255,275.00 | 0.00 | 1,255,275.00 | 0.00 | 0.0% |
| All Other LCFF/Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 1,255,275.00 | 1,255,275.00 | 0.00 | 1,255,275.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,335,349.00 | 1,335,349.00 | 0.00 | 1,429,021.00 | 93,672.00 | 7.0% |
| Special Education Discretionary Grants | | 8182 | 285,147.00 | 285,147.00 | 0.00 | 285,147.00 | 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% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 2,230,000.00 | 2,517,181.00 | 287,181.00 | 2,317,181.00 | (200,000.00) | -7.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 556,328.00 | 556,328.00 | 140,074.00 | 560,806.00 | 4,478.00 | 0.8% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 516,167.00 | 561,535.91 | 45,368.91 | 521,535.91 | (40,000.00) | -7.1% |
| 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 | 0.00 | 6,313.55 | 6,313.55 | 6,313.55 | 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 | 14,946.45 | 14,946.45 | 14,946.45 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,922,991.00 | 5,276,800.91 | 493,883.91 | 5,134,950.91 | (141,850.00) | -2.7% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 571,792.00 | 571,792.00 | 0.00 | 571,792.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 2,700,000.00 | 2,700,000.00 | 0.00 | 0.00 | (2,700,000.00) | -100.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 267,480.00 | 267,480.00 | 234,143.56 | 329,828.56 | 62,348.56 | 23.3% |
| 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 | 1,978,500.00 | 1,978,500.00 | 1,483,875.00 | 1,978,500.00 | 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 | 522,020.00 | 522,020.00 | 1,204,059.00 | 2,411,632.00 | 1,889,612.00 | 362.0% |
| TOTAL, OTHER STATE REVENUE | | | 6,039,792.00 | 6,039,792.00 | 2,922,077.56 | 5,291,752.56 | (748,039.44) | -12.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF/RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 64,556.10 | 64,556.10 | 64,556.10 | 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 | 120,000.00 | 1,371,035.21 | 1,149,548.21 | 764,064.21 | (606,971.00) | -44.3% |
| 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 | 2,409,507.00 | 2,409,507.00 | 367,133.00 | 1,948,882.00 | (460,625.00) | -19.1% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,529,507.00 | 3,845,098.31 | 1,581,237.31 | 2,777,502.31 | (1,067,596.00) | -27.8% |
| TOTAL, REVENUES | | | 14,747,565.00 | 16,416,966.22 | 4,997,198.78 | 14,459,480.78 | (1,957,485.44) | -11.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 6,500,086.00 | 6,495,100.00 | 1,916,556.50 | 7,449,636.00 | (954,536.00) | -14.7% |
| Certificated Pupil Support Salaries | | 1200 | 154,477.00 | 154,477.00 | 64,331.79 | 247,290.00 | (92,813.00) | -60.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 450,344.00 | 450,344.00 | 163,103.91 | 495,817.00 | (45,473.00) | -10.1% |
| Other Certificated Salaries | | 1900 | 845,499.00 | 845,499.00 | 236,799.09 | 880,885.00 | (35,386.00) | -4.2% |
| TOTAL, CERTIFICATED SALARIES | | | 7,950,406.00 | 7,945,420.00 | 2,380,791.29 | 9,073,628.00 | (1,128,208.00) | -14.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,879,360.00 | 1,879,360.00 | 544,954.14 | 1,961,127.00 | (81,767.00) | -4.4% |
| Classified Support Salaries | | 2200 | 1,687,544.00 | 1,687,544.00 | 486,366.98 | 1,753,918.00 | (66,374.00) | -3.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 178,529.00 | 178,529.00 | 59,541.64 | 185,629.00 | (7,100.00) | -4.0% |
| Clerical, Technical and Office Salaries | | 2400 | 558,988.00 | 558,988.00 | 192,125.25 | 697,149.00 | (138,161.00) | -24.7% |
| Other Classified Salaries | | 2900 | 765,889.00 | 765,889.00 | 174,406.73 | 775,155.00 | (9,266.00) | -1.2% |
| TOTAL, CLASSIFIED SALARIES | | | 5,070,310.00 | 5,070,310.00 | 1,457,394.74 | 5,372,978.00 | (302,668.00) | -6.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 677,006.00 | 677,006.00 | 183,029.56 | 742,974.00 | (65,968.00) | -9.7% |
| PERS | | 3201-3202 | 551,962.00 | 551,962.00 | 158,852.89 | 580,149.00 | (28,187.00) | -5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 519,803.00 | 519,803.00 | 138,039.86 | 561,581.00 | (41,778.00) | -8.0% |
| Health and Welfare Benefits | | 3401-3402 | 2,136,037.00 | 2,136,037.00 | 614,394.79 | 2,051,798.00 | 84,239.00 | 3.9% |
| Unemployment Insurance | | 3501-3502 | 6,189.00 | 6,189.00 | 1,837.24 | 6,657.00 | (468.00) | -7.6% |
| Workers' Compensation | | 3601-3602 | 362,092.00 | 362,092.00 | 99,978.03 | 406,170.00 | (44,078.00) | -12.2% |
| 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 | 30,296.00 | 30,296.00 | (17.08) | 0.00 | 30,296.00 | 100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,283,385.00 | 4,283,385.00 | 1,196,115.29 | 4,349,329.00 | (65,944.00) | -1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 166,822.41 | 191,000.00 | (191,000.00) | New |
| Books and Other Reference Materials | | 4200 | 156,761.00 | 174,880.71 | 136,216.73 | 364,913.71 | (190,033.00) | -108.7% |
| Materials and Supplies | | 4300 | 1,513,826.00 | 4,730,008.24 | 394,571.03 | 1,610,287.80 | 3,119,720.44 | 66.0% |
| Noncapitalized Equipment | | 4400 | 79,011.00 | 87,502.27 | 240,268.56 | 629,292.27 | (541,790.00) | -619.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,749,598.00 | 4,992,391.22 | 937,878.73 | 2,795,493.78 | 2,196,897.44 | 44.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 2,548,765.00 | (2,548,765.00) | New |
| Travel and Conferences | | 5200 | 40,289.00 | 42,534.30 | 18,264.75 | 54,298.30 | (11,764.00) | -27.7% |
| Dues and Memberships | | 5300 | 20,250.00 | 10,250.00 | 2,914.44 | 6,612.00 | 3,638.00 | 35.5% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 40,000.00 | 40,000.00 | 3,855.00 | 40,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 586,242.00 | 582,492.00 | 199,371.21 | 597,736.00 | (15,244.00) | -2.6% |
| Transfers of Direct Costs | | 5710 | 344,189.00 | 344,189.00 | 11,423.95 | (2,090,804.00) | 2,434,993.00 | 707.5% |
| 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 | 3,981,526.00 | 4,400,170.34 | 1,136,422.96 | 2,188,990.34 | 2,211,180.00 | 50.3% |
| Communications | | 5900 | 24,900.00 | 24,900.00 | 3,531.81 | 26,200.00 | (1,300.00) | -5.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,037,396.00 | 5,444,535.64 | 1,375,784.12 | 3,371,797.64 | 2,072,738.00 | 38.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | (14.08) | 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 | (14.08) | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 70,000.00 | 70,000.00 | 12,590.00 | 200,000.00 | (130,000.00) | -185.7% |
| 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/IP 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) | | | 70,000.00 | 70,000.00 | 12,590.00 | 200,000.00 | (130,000.00) | -185.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 227,972.00 | 227,972.00 | 0.00 | 137,279.00 | 90,693.00 | 39.8% |
| 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 | | | 227,972.00 | 227,972.00 | 0.00 | 137,279.00 | 90,693.00 | 39.8% |
| TOTAL, EXPENDITURES | | | 24,389,067.00 | 28,034,013.86 | 7,360,540.09 | 25,300,505.42 | 2,733,508.44 | 9.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 9,641,502.00 | 9,641,502.00 | 0.00 | 10,465,479.00 | 823,977.00 | 8.5% |
| 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 | | | 9,641,502.00 | 9,641,502.00 | 0.00 | 10,465,479.00 | 823,977.00 | 8.5% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 9,641,502.00 | 9,641,502.00 | 0.00 | 10,465,479.00 | (823,977.00) | 8.5% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 48,223,906.00 | 48,223,906.00 | 12,388,208.90 | 50,943,097.00 | 2,719,191.00 | 5.6% |
| 2) Federal Revenue | | 8100-8299 | 4,922,991.00 | 5,276,800.91 | 493,883.91 | 5,134,950.91 | (141,850.00) | -2.7% |
| 3) Other State Revenue | | 8300-8599 | 16,528,447.00 | 16,528,447.00 | 3,387,509.15 | 18,397,727.15 | 1,869,280.15 | 11.3% |
| 4) Other Local Revenue | | 8600-8799 | 5,214,395.00 | 6,529,986.31 | 1,820,202.44 | 5,525,981.31 | (1,004,005.00) | -15.4% |
| 5) TOTAL, REVENUES | | | 74,889,739.00 | 76,559,140.22 | 18,089,804.40 | 80,001,756.37 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 37,716,724.00 | 37,711,738.00 | 10,879,692.92 | 41,142,792.00 | (3,431,054.00) | -9.1% |
| 2) Classified Salaries | | 2000-2999 | 9,917,533.00 | 9,917,533.00 | 3,139,679.75 | 10,961,403.00 | (1,043,870.00) | -10.5% |
| 3) Employee Benefits | | 3000-3999 | 14,860,106.00 | 14,860,106.00 | 5,022,377.26 | 15,384,082.00 | (523,976.00) | -3.5% |
| 4) Books and Supplies | | 4000-4999 | 2,249,284.00 | 5,486,147.22 | 1,090,897.88 | 3,575,986.78 | 1,910,160.44 | 34.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,884,300.00 | 10,297,369.64 | 3,061,944.79 | 10,667,888.64 | (370,519.00) | -3.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | (14.08) | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 340,736.00 | 340,736.00 | 214,568.75 | 470,736.00 | (130,000.00) | -38.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (279,429.00) | (279,429.00) | 0.00 | (283,753.00) | 4,324.00 | -1.5% |
| 9) TOTAL, EXPENDITURES | | | 74,689,254.00 | 78,334,200.86 | 23,409,147.27 | 81,919,135.42 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 200,485.00 | (1,775,060.64) | (5,319,342.87) | (1,917,379.05) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 200,485.00 | (1,775,060.64) | (5,319,342.87) | (1,917,379.05) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,580,977.32 | 9,580,977.32 | | 9,580,977.32 | 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) | | | 9,580,977.32 | 9,580,977.32 | | 9,580,977.32 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,580,977.32 | 9,580,977.32 | | 9,580,977.32 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,781,462.32 | 7,805,916.68 | | 7,663,598.27 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 25,000.00 | | 25,000.00 | | |
| Stores | | 9712 | 36,709.04 | 52,824.85 | | 52,824.85 | | |
| Prepaid Expenditures | | 9713 | 524,012.66 | 504,012.66 | | 504,012.66 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,975,545.64 | 0.00 | | 1,600,000.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,240,678.00 | 2,240,678.00 | | 2,457,574.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 4,979,516.98 | 4,983,401.17 | | 3,024,186.76 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 26,437,056.00 | 26,437,056.00 | 9,235,737.00 | 21,042,335.00 | (5,394,721.00) | -20.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 2,142,308.00 | 8,569,232.00 | 8,569,232.00 | New |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 2,481,581.00 | 2,481,581.00 | 617,389.00 | 2,481,581.00 | 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 | 121,942.00 | 121,942.00 | 0.00 | 120,912.00 | (1,030.00) | -0.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 16,042,301.00 | 16,042,301.00 | 0.00 | 17,383,899.00 | 1,341,598.00 | 8.4% |
| Unsecured Roll Taxes | | 8042 | 1,456,889.00 | 1,456,889.00 | 1,245,749.12 | 1,389,856.00 | (67,033.00) | -4.6% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,006,000.00 | 1,006,000.00 | 95,018.78 | 867,000.00 | (139,000.00) | -13.8% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 2,985,315.00 | 2,985,315.00 | 0.00 | 2,630,411.00 | (354,904.00) | -11.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 58,046.00 | 58,046.00 | 0.00 | 73,005.00 | 14,959.00 | 25.8% |
| 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 | | | 50,589,130.00 | 50,589,130.00 | 13,336,201.90 | 54,558,231.00 | 3,969,101.00 | 7.8% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (1,255,275.00) | (1,255,275.00) | 0.00 | (1,255,275.00) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 1,255,275.00 | 1,255,275.00 | 0.00 | 1,255,275.00 | 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 | 72,368.00 | 72,368.00 | 0.00 | 0.00 | (72,368.00) | -100.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (2,437,592.00) | (2,437,592.00) | (947,993.00) | (3,615,134.00) | (1,177,542.00) | 48.3% |
| 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 | | | 48,223,906.00 | 48,223,906.00 | 12,388,208.90 | 50,943,097.00 | 2,719,191.00 | 5.6% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,335,349.00 | 1,335,349.00 | 0.00 | 1,429,021.00 | 93,672.00 | 7.0% |
| Special Education Discretionary Grants | | 8182 | 285,147.00 | 285,147.00 | 0.00 | 285,147.00 | 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% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 2,230,000.00 | 2,517,181.00 | 287,181.00 | 2,317,181.00 | (200,000.00) | -7.9% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 556,328.00 | 556,328.00 | 140,074.00 | 560,806.00 | 4,478.00 | 0.8% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 516,167.00 | 561,535.91 | 45,368.91 | 521,535.91 | (40,000.00) | -7.1% |
| 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 | 0.00 | 6,313.55 | 6,313.55 | 6,313.55 | 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 | 14,946.45 | 14,946.45 | 14,946.45 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,922,991.00 | 5,276,800.91 | 493,883.91 | 5,134,950.91 | (141,850.00) | -2.7% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement Current Year | 6355-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 571,792.00 | 571,792.00 | 0.00 | 571,792.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 2,700,000.00 | 2,700,000.00 | 0.00 | 0.00 | (2,700,000.00) | -100.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 2,900,268.00 | 2,900,268.00 | 0.00 | 2,900,268.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 415,060.00 | 415,060.00 | 0.00 | 247,070.00 | (167,990.00) | -40.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,373,064.00 | 1,373,064.00 | 451,971.15 | 1,520,722.15 | 147,658.15 | 10.8% |
| 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 | 1,978,500.00 | 1,978,500.00 | 1,483,875.00 | 1,978,500.00 | 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 | 6,589,763.00 | 6,589,763.00 | 1,451,663.00 | 11,179,375.00 | 4,589,612.00 | 69.6% |
| TOTAL, OTHER STATE REVENUE | | | 16,528,447.00 | 16,528,447.00 | 3,387,509.15 | 18,397,727.15 | 1,869,280.15 | 11.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 1,152,312.00 | 1,152,312.00 | 0.00 | 1,158,015.00 | 5,703.00 | 0.5% |
| 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 | 5,000.00 | 5,000.00 | 954.50 | 5,000.00 | 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 | 194,352.00 | 194,352.00 | 84,079.00 | 252,240.00 | 57,888.00 | 29.8% |
| Interest | | | | | | | | |
| | | 8660 | 307,564.00 | 307,564.00 | 47,130.16 | 307,564.00 | 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 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 22,000.00 | 86,556.10 | 71,558.10 | 86,556.10 | 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 | 1,103,660.00 | 2,354,695.21 | 1,249,347.68 | 1,747,724.21 | (606,971.00) | -25.8% |
| 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 | 2,409,507.00 | 2,409,507.00 | 367,133.00 | 1,948,882.00 | (460,625.00) | -19.1% |
| From County Offices | | | | | | | | |
| | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | | | | | | | |
| | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | | | | | | | | |
| | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | | | | | | | |
| | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | | | | | | | |
| | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | | | | | | | |
| | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | | | | | | | |
| | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | | | | | | | |
| | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,214,395.00 | 6,529,986.31 | 1,820,202.44 | 5,525,981.31 | (1,004,005.00) | -15.4% |
| TOTAL, REVENUES | | | 74,889,739.00 | 76,559,140.22 | 18,089,804.40 | 80,001,756.37 | 3,442,616.15 | 4.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 32,443,257.00 | 32,438,271.00 | 9,145,260.07 | 35,338,254.00 | (2,899,983.00) | -8.9% |
| Certificated Pupil Support Salaries | | 1200 | 1,162,763.00 | 1,162,763.00 | 301,559.01 | 1,305,858.00 | (143,095.00) | -12.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,227,495.00 | 3,227,495.00 | 1,188,514.59 | 3,587,295.00 | (359,800.00) | -11.1% |
| Other Certificated Salaries | | 1900 | 883,209.00 | 883,209.00 | 244,359.25 | 911,385.00 | (28,176.00) | -3.2% |
| TOTAL, CERTIFICATED SALARIES | | | 37,716,724.00 | 37,711,738.00 | 10,879,692.92 | 41,142,792.00 | (3,431,054.00) | -9.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,879,360.00 | 1,879,360.00 | 578,961.29 | 2,086,550.00 | (207,190.00) | -11.0% |
| Classified Support Salaries | | 2200 | 3,390,712.00 | 3,390,712.00 | 1,133,647.97 | 3,757,789.00 | (367,077.00) | -10.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,038,414.00 | 1,038,414.00 | 348,475.73 | 1,087,791.00 | (49,377.00) | -4.8% |
| Clerical, Technical and Office Salaries | | 2400 | 2,531,210.00 | 2,531,210.00 | 840,275.98 | 2,949,160.00 | (417,950.00) | -16.5% |
| Other Classified Salaries | | 2900 | 1,077,837.00 | 1,077,837.00 | 238,318.78 | 1,080,113.00 | (2,276.00) | -0.2% |
| TOTAL, CLASSIFIED SALARIES | | | 9,917,533.00 | 9,917,533.00 | 3,139,679.75 | 10,961,403.00 | (1,043,870.00) | -10.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,113,920.00 | 3,113,920.00 | 876,461.86 | 3,365,782.00 | (251,862.00) | -8.1% |
| PERS | | 3201-3202 | 1,068,778.00 | 1,068,778.00 | 337,351.17 | 1,189,423.00 | (120,645.00) | -11.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,331,155.00 | 1,331,155.00 | 377,387.40 | 1,462,180.00 | (131,025.00) | -9.8% |
| Health and Welfare Benefits | | 3401-3402 | 6,976,569.00 | 6,976,569.00 | 2,177,773.51 | 6,926,401.00 | 50,168.00 | 0.7% |
| Unemployment Insurance | | 3501-3502 | 28,017.00 | 28,017.00 | 6,933.33 | 29,949.00 | (1,932.00) | -6.9% |
| Workers' Compensation | | 3601-3602 | 1,303,949.00 | 1,303,949.00 | 367,200.18 | 1,431,205.00 | (127,256.00) | -9.8% |
| OPEB, Allocated | | 3701-3702 | 979,142.00 | 979,142.00 | 879,286.89 | 979,142.00 | 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 | 58,576.00 | 58,576.00 | (17.08) | 0.00 | 58,576.00 | 100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,860,106.00 | 14,860,106.00 | 5,022,377.26 | 15,384,082.00 | (523,976.00) | -3.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 166,822.41 | 191,000.00 | (191,000.00) | New |
| Books and Other Reference Materials | | 4200 | 168,397.00 | 186,516.71 | 138,065.03 | 376,999.71 | (190,483.00) | -102.1% |
| Materials and Supplies | | 4300 | 1,934,026.00 | 5,144,748.24 | 525,233.33 | 2,284,693.80 | 2,860,054.44 | 55.6% |
| Noncapitalized Equipment | | 4400 | 146,861.00 | 154,882.27 | 260,777.11 | 723,293.27 | (568,411.00) | -367.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,249,284.00 | 5,486,147.22 | 1,090,897.88 | 3,575,986.78 | 1,910,160.44 | 34.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 2,548,765.00 | (2,548,765.00) | New |
| Travel and Conferences | | 5200 | 160,644.00 | 162,889.30 | 55,704.97 | 177,193.30 | (14,304.00) | -8.8% |
| Dues and Memberships | | 5300 | 35,640.00 | 25,640.00 | 16,735.44 | 21,452.00 | 4,188.00 | 16.3% |
| Insurance | | 5400-5450 | 499,300.00 | 499,300.00 | 238,221.10 | 499,300.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,939,740.00 | 1,938,870.00 | 753,081.45 | 1,938,870.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 745,242.00 | 743,492.00 | 246,503.55 | 765,444.00 | (21,952.00) | -3.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (64,388.00) | (64,388.00) | (6,086.16) | (69,112.00) | 4,724.00 | -7.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,552,932.00 | 5,976,376.34 | 1,444,270.47 | 3,771,436.34 | 2,204,940.00 | 36.9% |
| Communications | | 5900 | 1,015,190.00 | 1,015,190.00 | 313,513.97 | 1,014,540.00 | 650.00 | 0.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,884,300.00 | 10,297,369.64 | 3,061,944.79 | 10,667,888.64 | (370,519.00) | -3.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | (14.08) | 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 | (14.08) | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 34,130.00 | 34,130.00 | 0.00 | 34,130.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 70,000.00 | 70,000.00 | 12,590.00 | 200,000.00 | (130,000.00) | -185.7% |
| 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 | 71,606.00 | 71,606.00 | 36,978.75 | 71,606.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 340,736.00 | 340,736.00 | 214,568.75 | 470,736.00 | (130,000.00) | -38.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (279,429.00) | (279,429.00) | 0.00 | (283,753.00) | 4,324.00 | -1.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (279,429.00) | (279,429.00) | 0.00 | (283,753.00) | 4,324.00 | -1.5% |
| TOTAL, EXPENDITURES | | | 74,689,254.00 | 78,334,200.86 | 23,409,147.27 | 81,919,135.42 | (3,584,934.56) | -4.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Projected Year Totals</u> |
|---------------------------|---|--|
| 6300 | Lottery: Instructional Materials | 500,000.00 |
| 6512 | Special Ed: Mental Health Services | 500,000.00 |
| 7405 | Common Core State Standards Implementat | 600,000.00 |
| Total, Restricted Balance | | <u>1,600,000.00</u> |

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|---|---|--|---|-----------------------------|--|
| ELEMENTARY | | | | | | |
| 1. General Education | 8,129.54 | 8,129.54 | 8,156.00 | 8,156.00 | 26.46 | 0% |
| 2. Special Education | 247.46 | 247.46 | 247.00 | 247.00 | (0.46) | 0% |
| HIGH SCHOOL | | | | | | |
| 3. General Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| COUNTY SUPPLEMENT | | | | | | |
| 5. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Special Education | 31.49 | 31.49 | 31.49 | 31.49 | 0.00 | 0% |
| 7. TOTAL, K-12 ADA | 8,408.49 | 8,408.49 | 8,434.49 | 8,434.49 | 26.00 | 0% |
| 8. ADA for Necessary Small Schools also included in lines 1 - 4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 9. Regional Occupational Centers/Programs (ROC/P)* | | | | | | |
| CLASSES FOR ADULTS | | | | | | |
| 10. Concurrently Enrolled Secondary Students* | | | | | | |
| 11. Adults Enrolled, State Apportioned* | | | | | | |
| 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* | | | | | | |
| 13. TOTAL, CLASSES FOR ADULTS | | | | | | |
| 14. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) | 8,408.49 | 8,408.49 | 8,434.49 | 8,434.49 | 26.00 | 0% |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 16. Elementary* | | | | | | |
| 17. High School* | | | | | | |
| 18. TOTAL, SUPPLEMENTAL HOURS | | | | | | |

| Description | ESTIMATED REVENUE LIMIT ADA Original Budget (A) | ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|---|---|---|-----------------------------------|---|
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 19. ELEMENTARY | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| 20. HIGH SCHOOL | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| CHARTER SCHOOLS | | | | | | |
| 21. Charter ADA funded thru the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. All Other Block Grant Funded Charters | 708.00 | 708.00 | 682.00 | 682.00 | (26.00) | -4% |
| 22. Charter ADA funded thru the Revenue Limit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22) | 708.00 | 708.00 | 682.00 | 682.00 | (26.00) | -4% |
| 24. SUPPLEMENTAL INSTRUCTIONAL HOURS* | | | | | | |
| BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER | | | | | | |
| 25. Regular Elementary and High School ADA (SB 937) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| BASIC AID OPEN ENROLLMENT | | | | | | |
| 26. Regular Elementary and High School ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

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

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

Franklin-McKinley Elementary
Santa Clara County

| Object | July | August | September | October | November | December | January | February |
|--|----------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | |
| | 10,006,155.76 | 12,018,606.47 | 8,406,025.62 | 9,413,795.39 | 7,345,006.60 | 7,255,951.43 | 9,505,226.84 | 6,196,970.27 |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 1,696,738.00 | 1,696,738.00 | 5,547,828.00 | 3,054,130.00 | 3,054,130.00 | 3,119,639.30 | 977,331.30 | 715,623.69 |
| Property Taxes | 22,778.77 | 53,310.92 | 8,105.29 | 1,256,572.92 | 2,507,949.21 | 4,177,871.66 | 2,869,060.34 | 346,385.01 |
| Miscellaneous Funds | 0.00 | 0.00 | (656,303.00) | (291,690.00) | (291,690.00) | (303,523.38) | (303,633.80) | (303,764.55) |
| Federal Revenue | 0.00 | 51,682.46 | 462,438.00 | (20,236.55) | 0.00 | 33,170.94 | 1,695,729.89 | 43,864.97 |
| Other State Revenue | 1,347,694.00 | (1,100,090.00) | 2,490,084.00 | 649,821.15 | 853,769.00 | 977,438.05 | 1,560,590.18 | 2,418,087.88 |
| Other Local Revenue | 163,220.75 | 960,531.59 | 147,158.29 | 549,291.81 | 252,790.10 | 263,639.29 | 977,741.44 | 764,916.66 |
| Interfund Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | 3,230,431.52 | 1,662,172.97 | 7,999,310.58 | 5,197,889.33 | 6,376,948.31 | 8,288,235.86 | 7,776,819.35 | 3,985,113.66 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 306,045.85 | 3,388,279.31 | 3,494,099.13 | 3,691,268.63 | 3,774,483.67 | 3,697,433.83 | 3,701,774.55 | 3,745,735.16 |
| Classified Salaries | 404,407.70 | 833,038.04 | 957,955.23 | 944,278.78 | 902,926.70 | 922,664.18 | 910,685.50 | 935,881.10 |
| Employee Benefits | 1,592,151.96 | 1,033,372.47 | 1,179,689.10 | 1,217,163.73 | 1,200,139.77 | 1,125,838.83 | 1,227,785.87 | 1,291,409.59 |
| Books and Supplies | 57,382.42 | 114,780.53 | 460,820.90 | 457,914.03 | 135,710.08 | 262,326.12 | 315,059.54 | 263,431.46 |
| Services | 369,872.06 | 827,636.47 | 997,931.24 | 866,505.02 | 619,258.74 | 669,408.14 | 1,060,762.60 | 656,861.12 |
| Capital Outlay | (14.08) | 0.00 | 0.00 | 0.00 | 14.08 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 12,590.00 | 201,978.75 | 0.00 | 0.00 | 83,152.00 | 0.00 | (40,679.75) | 3,270.00 |
| Interfund Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 2,742,435.91 | 6,399,085.57 | 7,090,495.60 | 7,177,130.19 | 6,715,685.04 | 6,677,671.10 | 7,175,388.31 | 6,896,588.43 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | |
| Assets | | | | | | | | |
| Cash Not In Treasury | 0.00 | 509.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 4,552,418.59 | 4,471,484.72 | 64,503.29 | 48,325.96 | 125,634.05 | 425,974.55 | 340.00 | 38,597.98 |
| Due From Other Funds | 0.00 | 276,174.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 4,936.83 | 4,415.13 | 5,777.59 | (11,842.12) | 1,511.08 | 3,343.81 | 4,932.48 | (16,504.23) |
| Prepaid Expenditures | 1,210.20 | 16,304.04 | (13,647.26) | (324.53) | (3,108.95) | 1,608.68 | (8,039.54) | 14,179.71 |
| Other Current Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL ASSETS | 4,559,074.97 | 4,768,378.52 | 56,733.62 | 36,159.31 | 124,036.18 | 430,927.04 | (2,767.06) | 36,273.46 |
| Liabilities | | | | | | | | |
| Accounts Payable | 1,832,523.95 | 675,281.80 | 13,021.56 | 147,298.27 | 12,981.16 | (106.25) | 234,252.65 | 4,458.25 |
| Due To Other Funds | 2,594.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 1,702,000.00 | 2,260,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,520,000.00 | (2,200,000.00) |
| Deferred Revenues | 0.00 | 887,920.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL LIABILITIES | 3,537,118.53 | 3,823,202.26 | 13,021.56 | 147,298.27 | 12,981.16 | (106.25) | 3,754,252.65 | (2,195,541.75) |
| Nonoperating | | | | | | | | |
| Suspense Clearing | 502,498.66 | 179,155.49 | 55,242.73 | 21,591.03 | 138,626.54 | 227,677.36 | (152,667.90) | (158,967.77) |
| TOTAL BALANCE SHEET TRANSACTIONS | 1,524,455.10 | 1,124,331.75 | 98,954.79 | (89,547.93) | 249,681.56 | 658,710.65 | (3,909,687.61) | 2,072,847.44 |
| E. NET INCREASE/DECREASE | | | | | | | | |
| TOTAL BALANCE SHEET TRANSACTIONS | 2,012,450.71 | (3,612,580.85) | 1,007,769.77 | (2,068,788.79) | (89,055.17) | 2,249,275.41 | (3,308,256.57) | (838,627.33) |
| (B - C + D) | 12,018,606.47 | 8,406,025.62 | 9,413,795.39 | 7,345,006.60 | 7,255,951.43 | 9,505,226.84 | 6,196,970.27 | 5,358,342.94 |
| F. ENDING CASH (A + E) | | | | | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | |

| Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|--------------|--------------|----------------|--------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | | | | | | | | |
| | 5,358,342.94 | 5,009,409.59 | 5,136,178.59 | 23,442.00 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| 8010-8019 | 2,616,856.64 | 313,831.94 | 145,513.77 | 2,142,308.00 | 7,012,479.36 | 0.00 | 32,093,148.00 | 32,093,148.00 |
| 8020-8079 | 1,945,251.47 | 4,506,484.22 | 542,486.62 | 4,228,826.57 | 0.00 | 0.00 | 22,465,083.00 | 22,465,083.00 |
| 8080-8099 | (434,906.24) | (275,379.42) | (276,200.82) | (330,672.88) | (147,369.91) | 0.00 | (3,615,134.00) | (3,615,134.00) |
| 8100-8299 | 1,491,997.25 | 33,170.94 | 44,446.80 | 1,011,998.19 | 286,688.11 | 0.00 | 5,134,950.91 | 5,134,950.91 |
| 8300-8599 | 1,155,093.60 | 2,556,269.86 | 1,282,602.20 | 1,893,686.13 | 2,312,740.93 | 0.00 | 18,397,727.00 | 18,397,727.00 |
| 8600-8799 | 205,584.52 | 141,919.43 | 318,296.24 | 723,448.26 | 57,442.62 | 0.00 | 5,525,981.00 | 5,525,981.00 |
| 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | | | | | | |
| | 6,979,817.24 | 7,276,296.99 | 2,057,144.81 | 9,669,594.27 | 9,521,981.11 | 0.00 | 80,001,756.00 | 80,001,756.37 |
| C. DISBURSEMENTS | | | | | | | | |
| 1000-1999 | 3,755,004.33 | 3,806,075.68 | 3,942,952.85 | 3,816,701.14 | 22,997.87 | 0.00 | 41,142,792.00 | 41,142,792.00 |
| 2000-2999 | 981,456.83 | 980,456.09 | 997,896.30 | 1,173,636.00 | 16,120.55 | 0.00 | 10,961,403.00 | 10,961,403.00 |
| 3000-3999 | 1,302,123.29 | 1,318,660.96 | 1,343,839.32 | 1,536,199.11 | 15,708.00 | 0.00 | 15,384,082.00 | 15,384,082.00 |
| 4000-4999 | 307,063.49 | 312,958.39 | 301,398.32 | 497,114.86 | 90,026.86 | 0.00 | 3,575,987.00 | 3,575,986.78 |
| 5000-5999 | 1,027,641.96 | 732,155.21 | 627,844.23 | 1,456,055.49 | 755,956.72 | 0.00 | 10,667,889.00 | 10,667,888.64 |
| 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7000-7499 | 0.00 | 2,135.00 | 0.00 | 0.00 | (75,463.00) | 0.00 | 186,983.00 | 186,983.00 |
| 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | | | | | | |
| | 7,373,289.90 | 7,152,441.33 | 7,213,931.02 | 8,479,706.60 | 825,287.00 | 0.00 | 81,919,135.42 | 81,919,135.42 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | |
| Assets | | | | | | | | |
| 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 509.35 | |
| 9200-9299 | 484.05 | 44,460.33 | 44,158.78 | 0.00 | (9,521,981.10) | 0.00 | 294,401.20 | |
| 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 276,174.63 | |
| 9320 | 13,402.68 | (32,375.95) | 5,134.57 | 1,511.00 | 0.00 | 0.00 | (15,757.13) | |
| 9330 | 4,505.81 | (11.85) | 2,702.34 | 324.53 | 0.00 | 0.00 | 15,803.18 | |
| 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL ASSETS | | | | | | | | |
| | 18,392.54 | 12,072.53 | 51,995.69 | 1,835.53 | (9,521,981.10) | 0.00 | 571,131.23 | |
| Liabilities | | | | | | | | |
| 9500-9599 | (14,819.42) | 15,589.71 | (3,196.60) | 81,473.25 | (825,286.99) | 0.00 | 2,173,471.34 | |
| 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,594.58 | |
| 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,282,000.00 | |
| 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 887,920.46 | |
| SUBTOTAL LIABILITIES | | | | | | | | |
| | (14,819.42) | 15,589.71 | (3,196.60) | 81,473.25 | (825,286.99) | 0.00 | 8,345,986.38 | |
| Nonoperating | | | | | | | | |
| Suspense Clearing | 11,327.35 | 6,430.62 | (11,142.77) | 121,747.10 | 0.00 | 0.00 | 941,518.44 | |
| TOTAL BALANCE SHEET TRANSACTIONS | | | | | | | | |
| | 44,539.31 | 2,913.44 | 44,049.52 | 42,109.38 | (8,696,694.11) | 0.00 | (6,833,336.71) | |
| E. NET INCREASE/DECREASE | | | | | | | | |
| (B - C + D) | (348,933.35) | 126,769.10 | (5,112,736.69) | 1,231,997.05 | 0.00 | 0.00 | (8,750,716.71) | (1,917,379.05) |
| F. ENDING CASH (A + E) | | | | | | | | |
| | 5,009,409.59 | 5,136,178.69 | 23,442.00 | 1,255,439.05 | | | 1,255,439.05 | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | |
| | | | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 49,687,822.00 | 1.40% | 50,383,743.00 | 4.22% | 52,508,047.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 13,105,974.59 | -0.56% | 13,032,633.00 | 0.00% | 13,032,633.00 |
| 4. Other Local Revenues | 8600-8799 | 2,748,479.00 | 0.00% | 2,748,479.00 | 0.00% | 2,748,479.00 |
| 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 | (10,465,479.00) | -0.17% | (10,447,484.00) | 1.13% | (10,565,838.00) |
| 6. Total (Sum lines A1 thru A5c) | | 55,076,796.59 | 1.16% | 55,717,371.00 | 3.60% | 57,723,321.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 32,069,164.00 | | 31,631,874.00 |
| b. Step & Column Adjustment | | | | 190,018.00 | | 439,345.00 |
| c. Cost-of-Living Adjustment | | | | (627,308.00) | | |
| d. Other Adjustments | | | | 0.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 32,069,164.00 | -1.36% | 31,631,874.00 | 1.39% | 32,071,219.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,588,425.00 | | 5,540,808.00 |
| b. Step & Column Adjustment | | | | 57,885.00 | | 60,362.00 |
| c. Cost-of-Living Adjustment | | | | (105,502.00) | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,588,425.00 | -0.85% | 5,540,808.00 | 1.09% | 5,601,170.00 |
| 3. Employee Benefits | 3000-3999 | 11,034,753.00 | -0.10% | 11,023,314.00 | -5.92% | 10,370,848.00 |
| 4. Books and Supplies | 4000-4999 | 780,493.00 | 0.00% | 780,493.00 | 0.00% | 780,493.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,296,091.00 | 2.85% | 7,503,822.00 | 1.96% | 7,650,994.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 270,736.00 | -9.93% | 243,854.00 | 0.36% | 244,722.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (421,032.00) | -8.62% | (384,734.00) | 1.52% | (390,573.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 56,618,630.00 | -0.49% | 56,339,431.00 | -0.02% | 56,328,873.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,541,833.41) | | (622,060.00) | | 1,394,448.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 7,605,431.68 | | 6,063,598.27 | | 5,441,538.27 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,063,598.27 | | 5,441,538.27 | | 6,835,986.27 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 581,837.51 | | 581,837.51 | | 581,837.51 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,457,574.00 | | 2,356,039.00 | | 2,361,814.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,024,186.76 | | 2,503,661.76 | | 3,892,334.76 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,063,598.27 | | 5,441,538.27 | | 6,835,986.27 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,457,574.00 | | 2,356,039.00 | | 2,361,814.00 |
| c. Unassigned/Unappropriated | 9790 | 3,024,186.76 | | 2,503,661.76 | | 3,892,334.76 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 5,481,760.76 | | 4,859,700.76 | | 6,254,148.76 |

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,255,275.00 | 1.80% | 1,277,822.00 | 2.20% | 1,305,955.00 |
| 2. Federal Revenues | 8100-8299 | 5,134,950.91 | -2.23% | 5,020,630.00 | 0.00% | 5,020,630.00 |
| 3. Other State Revenues | 8300-8599 | 5,291,752.56 | -36.76% | 3,346,746.00 | 0.38% | 3,359,552.00 |
| 4. Other Local Revenues | 8600-8799 | 2,777,502.31 | -24.30% | 2,102,522.00 | 2.08% | 2,146,280.00 |
| 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 | 10,465,479.00 | -0.17% | 10,447,484.00 | 1.13% | 10,565,838.00 |
| 6. Total (Sum lines A1 thru A5c) | | 24,924,959.78 | -10.95% | 22,195,204.00 | 0.91% | 22,398,255.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,073,628.00 | | 8,829,186.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 143,332.00 |
| c. Cost-of-Living Adjustment | | | | (244,442.00) | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,073,628.00 | -2.69% | 8,829,186.00 | 1.62% | 8,972,518.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,372,978.00 | | 5,208,596.00 |
| b. Step & Column Adjustment | | | | | | 65,569.00 |
| c. Cost-of-Living Adjustment | | | | (164,382.00) | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,372,978.00 | -3.06% | 5,208,596.00 | 1.26% | 5,274,165.00 |
| 3. Employee Benefits | 3000-3999 | 4,349,329.00 | -0.31% | 4,336,055.00 | 0.75% | 4,368,374.00 |
| 4. Books and Supplies | 4000-4999 | 2,795,493.78 | -61.13% | 1,086,563.00 | -4.14% | 1,041,567.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,371,797.64 | -27.68% | 2,438,415.00 | 0.28% | 2,445,242.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 200,000.00 | 0.00% | 200,000.00 | 0.00% | 200,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 137,279.00 | -29.79% | 96,389.00 | 0.00% | 96,389.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 25,300,505.42 | -12.27% | 22,195,204.00 | 0.91% | 22,398,255.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (375,545.64) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,975,545.64 | | 1,600,000.00 | | 1,600,000.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,600,000.00 | | 1,600,000.00 | | 1,600,000.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,600,000.00 | | 1,600,000.00 | | 1,600,000.00 |
| 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) | | 1,600,000.00 | | 1,600,000.00 | | 1,600,000.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 50,943,097.00 | 1.41% | 51,661,565.00 | 4.17% | 53,814,002.00 |
| 2. Federal Revenues | 8100-8299 | 5,134,950.91 | -2.23% | 5,020,630.00 | 0.00% | 5,020,630.00 |
| 3. Other State Revenues | 8300-8599 | 18,397,727.15 | -10.97% | 16,379,379.00 | 0.08% | 16,392,185.00 |
| 4. Other Local Revenues | 8600-8799 | 5,525,981.31 | -12.21% | 4,851,001.00 | 0.90% | 4,894,759.00 |
| 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) | | 80,001,756.37 | -2.61% | 77,912,575.00 | 2.84% | 80,121,576.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 41,142,792.00 | | 40,461,060.00 |
| b. Step & Column Adjustment | | | | 190,018.00 | | 582,677.00 |
| c. Cost-of-Living Adjustment | | | | (871,750.00) | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 41,142,792.00 | -1.66% | 40,461,060.00 | 1.44% | 41,043,737.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,961,403.00 | | 10,749,404.00 |
| b. Step & Column Adjustment | | | | 57,885.00 | | 125,931.00 |
| c. Cost-of-Living Adjustment | | | | (269,884.00) | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,961,403.00 | -1.93% | 10,749,404.00 | 1.17% | 10,875,335.00 |
| 3. Employee Benefits | 3000-3999 | 15,384,082.00 | -0.16% | 15,359,369.00 | -4.04% | 14,739,222.00 |
| 4. Books and Supplies | 4000-4999 | 3,575,986.78 | -47.79% | 1,867,056.00 | -2.41% | 1,822,060.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,667,888.64 | -6.80% | 9,942,237.00 | 1.55% | 10,096,236.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 470,736.00 | -5.71% | 443,854.00 | 0.20% | 444,722.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (283,753.00) | 1.62% | (288,345.00) | 2.03% | (294,184.00) |
| 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) | | 81,919,135.42 | -4.13% | 78,534,635.00 | 0.25% | 78,727,128.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,917,379.05) | | (622,060.00) | | 1,394,448.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 9,580,977.32 | | 7,663,598.27 | | 7,041,538.27 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,663,598.27 | | 7,041,538.27 | | 8,435,986.27 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 581,837.51 | | 581,837.51 | | 581,837.51 |
| b. Restricted | 9740 | 1,600,000.00 | | 1,600,000.00 | | 1,600,000.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,457,574.00 | | 2,356,039.00 | | 2,361,814.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,024,186.76 | | 2,503,661.76 | | 3,892,334.76 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 7,663,598.27 | | 7,041,538.27 | | 8,435,986.27 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,457,574.00 | | 2,356,039.00 | | 2,361,814.00 |
| c. Unassigned/Unappropriated | 9790 | 3,024,186.76 | | 2,503,661.76 | | 3,892,334.76 |
| d. Negative Restricted Ending Balances (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) | | 5,481,760.76 | | 4,859,700.76 | | 6,254,148.76 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.69% | | 6.19% | | 7.94% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections) | | | | | | |
| | | 8,403.00 | | 8,209.00 | | 8,209.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 81,919,135.42 | | 78,534,635.00 | | 78,727,128.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 81,919,135.42 | | 78,534,635.00 | | 78,727,128.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,457,574.06 | | 2,356,039.05 | | 2,361,813.84 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,457,574.06 | | 2,356,039.05 | | 2,361,813.84 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | LCFF/Revenue Limit (Funded) ADA | | Percent Change | Status |
|-------------------------------|--|-------------------------------------|----------------|--------|
| | Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A) | First Interim Projected Year Totals | | |
| Current Year (2013-14) | 8,377.00 | 8,403.00 | 0.3% | Met |
| 1st Subsequent Year (2014-15) | 8,113.00 | 8,209.00 | 1.2% | Met |
| 2nd Subsequent Year (2015-16) | 8,113.00 | 8,209.00 | 1.2% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
 (required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|--------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2013-14) | 8,489 | 8,663 | 2.0% | Met |
| 1st Subsequent Year (2014-15) | 8,364 | 8,463 | 1.2% | Met |
| 2nd Subsequent Year (2015-16) | 8,364 | 8,463 | 1.2% | 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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Form 01CS, Item 2A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|---|--|--|
| Third Prior Year (2010-11) | 8,951 | 9,244 | 96.8% |
| Second Prior Year (2011-12) | 8,763 | 9,028 | 97.1% |
| First Prior Year (2012-13) | 8,489 | 8,769 | 96.8% |
| | | Historical Average Ratio: | 96.9% |
| | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | 97.4% |

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2013-14) | 8,403 | 8,663 | 97.0% | Met |
| 1st Subsequent Year (2014-15) | 8,209 | 8,463 | 97.0% | Met |
| 2nd Subsequent Year (2015-16) | 8,209 | 8,463 | 97.0% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: 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 budget adoption.

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

| Fiscal Year | LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|-----------------------|----------------|---------|
| | Budget Adoption | First Interim | | |
| | (Form 01CS, Item 4B) | Projected Year Totals | | |
| Current Year (2013-14) | 48,107,549.00 | 52,076,650.00 | 8.3% | Not Met |
| 1st Subsequent Year (2014-15) | 47,453,681.00 | 52,726,442.00 | 11.1% | Not Met |
| 2nd Subsequent Year (2015-16) | 48,415,296.00 | 54,793,211.00 | 13.2% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2010-11) | 44,386,041.09 | 49,393,600.04 | 89.9% |
| Second Prior Year (2011-12) | 45,478,744.00 | 50,420,855.49 | 90.2% |
| First Prior Year (2012-13) | 44,946,492.52 | 49,864,587.43 | 90.1% |
| | Historical Average Ratio: | | 90.1% |

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 87.1% to 93.1% | 87.1% to 93.1% | 87.1% to 93.1% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2013-14) | 48,692,342.00 | 56,618,630.00 | 86.0% | Not Met |
| 1st Subsequent Year (2014-15) | 48,195,996.00 | 56,339,431.00 | 85.5% | Not Met |
| 2nd Subsequent Year (2015-16) | 48,043,237.00 | 56,328,873.00 | 85.3% | Not 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)

Under LCFF, some restricted programs moved to unrestricted side. For the 1st Interim, EIA moved using 57XX, but it will use actual object codes at the 2nd Interim. By doing that the total unrestricted expenditures are increased. Thus, the ratio is low for the 1st Interim.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 6B) | First Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|--|--|----------------|-------------------------------------|
|----------------------------|--|--|----------------|-------------------------------------|

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

| | | | | |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2013-14) | 4,922,991.00 | 5,134,950.91 | 4.3% | No |
| 1st Subsequent Year (2014-15) | 4,922,991.00 | 5,020,630.00 | 2.0% | No |
| 2nd Subsequent Year (2015-16) | 4,922,991.00 | 5,020,630.00 | 2.0% | No |

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2013-14) | 16,528,447.00 | 18,397,727.15 | 11.3% | Yes |
| 1st Subsequent Year (2014-15) | 16,516,003.00 | 16,379,379.00 | -0.8% | No |
| 2nd Subsequent Year (2015-16) | 16,530,481.00 | 16,392,185.00 | -0.8% | No |

Explanation:
(required if Yes)

The 1st Interim includes carryover from prior year, but not in the Adoption Budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

| | | | | |
|-------------------------------|--------------|--------------|-------|-----|
| Current Year (2013-14) | 5,214,395.00 | 5,525,981.31 | 6.0% | Yes |
| 1st Subsequent Year (2014-15) | 5,246,786.00 | 4,851,001.00 | -7.5% | Yes |
| 2nd Subsequent Year (2015-16) | 5,287,088.00 | 4,894,759.00 | -7.4% | Yes |

Explanation:
(required if Yes)

The 1st Interim includes carryover from prior year, but not in the Adoption Budget for FY 13-14. The estimated revenue from SELPA for Special Ed is less what SELPA estimated in Adoption Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2013-14) | 2,249,284.00 | 3,575,986.78 | 59.0% | Yes |
| 1st Subsequent Year (2014-15) | 2,222,874.00 | 1,867,056.00 | -16.0% | Yes |
| 2nd Subsequent Year (2015-16) | 2,201,823.00 | 1,822,060.00 | -17.2% | Yes |

Explanation:
(required if Yes)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2013-14) | 9,884,300.00 | 10,667,888.64 | 7.9% | Yes |
| 1st Subsequent Year (2014-15) | 10,073,068.00 | 9,942,237.00 | -1.3% | No |
| 2nd Subsequent Year (2015-16) | 10,216,345.00 | 10,096,236.00 | -1.2% | No |

Explanation:
(required if Yes)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|---|---------------------------|--|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2013-14) | 26,665,833.00 | 29,058,659.37 | 9.0% | Not Met |
| 1st Subsequent Year (2014-15) | 26,685,780.00 | 26,251,010.00 | -1.6% | Met |
| 2nd Subsequent Year (2015-16) | 26,740,560.00 | 26,307,574.00 | -1.6% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2013-14) | 12,133,584.00 | 14,243,875.42 | 17.4% | Not Met |
| 1st Subsequent Year (2014-15) | 12,295,942.00 | 11,809,293.00 | -4.0% | Met |
| 2nd Subsequent Year (2015-16) | 12,418,168.00 | 11,918,296.00 | -4.0% | Met |

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

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

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

| | |
|--|---|
| Explanation: Federal Revenue (linked from 6A if NOT met) | |
| Explanation: Other State Revenue (linked from 6A if NOT met) | The 1st Interim includes carryover from prior year, but not in the Adoption Budget. |
| Explanation: Other Local Revenue (linked from 6A if NOT met) | The 1st Interim includes carryover from prior year, but not in the Adoption Budget for FY 13-14. The estimated revenue from SELPA for Special Ed is less what SELPA estimated in Adoption Budget. |

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

| | |
|--|--|
| Explanation: Books and Supplies (linked from 6A if NOT met) | The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF. |
| Explanation: Services and Other Exps (linked from 6A if NOT met) | The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF. |

7. CRITERION: Facilities Maintenance

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

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

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

| | Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c) | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|--|---|--------|
| 1. OMMA/RMA Contribution | 748,202.00 | 1,907,294.00 | Met |
| 2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c) | | 1,880,672.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 6.7% | 6.2% | 7.9% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.2% | 2.1% | 2.6% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2013-14) | (1,541,833.41) | 56,618,630.00 | 2.7% | Not Met |
| 1st Subsequent Year (2014-15) | (622,060.00) | 56,339,431.00 | 1.1% | Met |
| 2nd Subsequent Year (2015-16) | 1,394,448.00 | 56,328,873.00 | N/A | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district gave 5% salary increase cross the board for FY 13-14. The 5% included 2% onetime raise.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|---|--|--------|
| | | | |
| Current Year (2013-14) | 7,663,598.27 | | Met |
| 1st Subsequent Year (2014-15) | 7,041,538.27 | | Met |
| 2nd Subsequent Year (2015-16) | 8,435,986.27 | | Met |

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--|--------|
| | | | |
| Current Year (2013-14) | 1,255,439.05 | | Met |

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$63,000 (greater of) | 0 | to 300 |
| 4% or \$63,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 8,403 | 8,209 | 8,209 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

| | Current Year Projected Year Totals (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 81,919,135.42 | 78,534,635.00 | 78,727,128.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 81,919,135.42 | 78,534,635.00 | 78,727,128.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,457,574.06 | 2,356,039.05 | 2,361,813.84 |
| 6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 2,457,574.06 | 2,356,039.05 | 2,361,813.84 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 2,457,574.00 | 2,356,039.00 | 2,361,814.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 3,024,186.76 | 2,503,661.76 | 3,892,334.76 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 5,481,760.76 | 4,859,700.76 | 6,254,148.76 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.69% | 6.19% | 7.94% |
| District's Reserve Standard (Section 10B, Line 7): | 2,457,574.06 | 2,356,039.05 | 2,361,813.84 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2013-14) | (9,641,502.00) | (10,465,479.00) | 8.5% | 823,977.00 | Not Met |
| 1st Subsequent Year (2014-15) | (9,770,745.00) | (10,447,484.00) | 6.9% | 676,739.00 | Not Met |
| 2nd Subsequent Year (2015-16) | (9,860,003.00) | (10,565,838.00) | 7.2% | 705,835.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2015-16) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2015-16) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The district gave 5% salary increase cross the board for FY 13-14. The cost is reflected in the 1st Interim, but not in the Adoption Budget.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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 | | | | |
| Certificates of Participation | 15 | Fund 40 | Fund 01 and Fund 25 | 5,190,000 |
| General Obligation Bonds | Various | Fund 21 | Fund 21 | 82,195,716 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2013 |
|-----------------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| Early Retirements Incentive | 4 | Fund 01 | Fund 01 | 2,402,898 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued) | Prior Year (2012-13) Annual Payment (P & I) | Current Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | 364,769 | 473,405 | 468,393 | 467,518 |
| General Obligation Bonds | 8,087,211 | 8,905,555 | 8,132,898 | 7,814,917 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2012-13) Annual Payment (P & I) | Current Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|-----------------------------|---|---|--|--|
| Early Retirements Incentive | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|
| Total Annual Payments: | 8,451,980 | 9,378,960 | 8,601,291 | 8,282,435 |
|-------------------------------|------------------|------------------|------------------|------------------|

Has total annual payment increased over prior year (2012-13)? **Yes** **Yes** **Yes** **No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Certificates of Participation is funded under General Fund and Capital Facility Fund. The Early Retirement Incentive Program is funded under General Fund. The General Obligation Bonds are well managed by the Santa Clara County through property tax. All long-term commitments are included in the multiyear budget.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

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

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

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

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL) | N/A | N/A |
| b. OPEB unfunded actuarial accrued liability (UAAL) | N/A | N/A |

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

| Estimated | Estimated |
|-----------|-----------|
| N/A | N/A |

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

3. OPEB Contributions

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2013-14) | N/A | N/A |
| 1st Subsequent Year (2014-15) | N/A | N/A |
| 2nd Subsequent Year (2015-16) | N/A | N/A |

| | Budget Adoption (Form 01CS, Item S7A) | First 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) | 979,142.00 | 979,142.00 |
| 1st Subsequent Year (2014-15) | 979,142.00 | 979,142.00 |
| 2nd Subsequent Year (2015-16) | 258,307.00 | 258,307.00 |

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2013-14) | 979,142.00 | 979,142.00 |
| 1st Subsequent Year (2014-15) | 979,142.00 | 979,142.00 |
| 2nd Subsequent Year (2015-16) | 258,307.00 | 258,307.00 |

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2013-14) | 90 | 90 |
| 1st Subsequent Year (2014-15) | 90 | 90 |
| 2nd Subsequent Year (2015-16) | 30 | 30 |

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|----|--|---------------|
| a. | 1,400,000.00 | 1,400,000.00 |
| b. | 0.00 | 0.00 |

3. Self-Insurance Contributions

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

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|----------------------------------|--|---------------|
| a. Current Year (2013-14) | 1,400,000.00 | 1,400,000.00 |
| a. 1st Subsequent Year (2014-15) | 1,400,000.00 | 1,400,000.00 |
| a. 2nd Subsequent Year (2015-16) | 1,400,000.00 | 1,400,000.00 |

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

| | | |
|----------------------------------|--------------|--------------|
| b. Current Year (2013-14) | 1,400,000.00 | 1,400,000.00 |
| b. 1st Subsequent Year (2014-15) | 1,400,000.00 | 1,400,000.00 |
| b. 2nd Subsequent Year (2015-16) | 1,400,000.00 | 1,400,000.00 |

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 447.2 | 452.5 | 448.5 | 448.5 |

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

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| One Year Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| or | | | |
| Multiyear Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 4,539,666 | 4,709,666 | 4,709,666 |
| 68.0% | 68.0% | 68.0% |
| | | |

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 535,925 | 527,917 | 549,821 |
| | | |

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

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

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

Certificated (Non-management) - Other

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 258.3 | 279.6 | 279.6 | 279.6 |

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

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
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)? | <input type="text"/> | <input type="text"/> | <input type="text"/> |

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| One Year Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year or | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Multiyear Agreement | | | |
| Total cost of salary settlement | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

7. Amount included for any tentative salary schedule increases

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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

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

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 2,895,430 | 2,965,430 | 2,965,430 |
| 82.0% | 82.0% | 82.0% |

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

| Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 128,869 | 137,556 | 148,657 |

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 36.0 | 38.0 | 38.0 | 38.0 |

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 219,065 | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | 3% on going & 2% onetime | | |

Negotiations Not Settled

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

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 450,000 | 460,000 | 460,000 |
| 3. Percent of H&W cost paid by employer | 68.0% | 68.0% | 68.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 56,133 | 56,026 | 39,023 |
| 3. Percent change in step and column over prior year | | | |

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

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="Yes"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Franklin - McKinley School District
Multi-Year Budget Assumptions
Preparation for FY 13-14 1st Interim Report

| <i>Category</i> | <i>Factor</i> | K-3 | 4-6 | 7-8 |
|-----------------------------------|---|----------------------|----------------------|----------------------|
| LCFF Target | Entitlement Target Factors per ADA | | | |
| | Initial Grants | 6,845 | 6,947 | 7,154 |
| | COLA at 1.565% | 107 | 109 | 112 |
| | Base Grants | 6,952 | 7,056 | 7,266 |
| | CSR Adjustment Factors | 10.40% | | |
| | CSR Adjustment | 723 | | |
| | Adjusted Base Grants | 7,675 | 7,056 | 7,266 |
| | Supplemental Grants (% Adj. Base) | 20% | 20% | 20% |
| | Concentration Grants | 50% | 50% | 50% |
| Concentration Grant Threshold | 55% | 55% | 55% | |
| | | Budget Year 1 | Budget Year 2 | Budget Year 3 |
| <i>Category</i> | <i>Factor</i> | 13-14 | 14-15 | 15-16 |
| COLA | State Statutory COLA - per SSC | 1.565% | 1.800% | 2.300% |
| LCFF Projection | Estimated LCFF Funding FMSD used in 1st Interim | 6,852 | 7,117 | 7,389 |
| | DOF Recommends | 6,852 | 7,382 | 7,925 |
| | SSC Recommends | 6,852 | 6,993 | 7,175 |
| | Estimated LCFF Funding Bridges used in 1st Interim | 6,553 | 6,758 | 6,972 |
| | DOF Recommends | 6,553 | 6,963 | 7,390 |
| | SSC Recommends | 6,553 | 6,663 | 6,805 |
| ADA | Estimated FMSD (Including Bridges) ADA | 9,085.00 | 9,085.00 | 9,085.00 |
| | Estimated ADA Decrease due to New Charters - ACE & KIPP | | (194.00) | (194.00) |
| | Estimated FMSD Funded ADA | 9,085.00 | 8,891.00 | 8,891.00 |
| | Special Education ADA at COE | 31.49 | 31.49 | 31.49 |
| | Total Funded ADA | 9,116.49 | 8,922.49 | 8,922.49 |
| | FMSD CBEDS (CSIS) Enrollment | 9,366.00 | 9,166.00 | 9,166.00 |
| Class Size/ Staffing Ratio | K-3 Class Size | 24:1 | 24:1 | 24:1 |
| | 4-8 Class Size | 32:1 | 32:1 | 32:1 |
| | 7-8 Staffing Ratio | 25:1 | 25:1 | 25:1 |
| Personnel/ FTE/ COLA | FMEA FTE (Include Psychologists) | 452.500 | 448.500 | 448.500 |
| | Certificated Management FTE | 28.000 | 28.000 | 28.000 |
| | CSEA FTE | 279.625 | 279.625 | 279.625 |
| | Classified Management FTE | 10.000 | 10.000 | 10.000 |
| | Salary Adjustments - FMEA | 5.000% | 3.000% | 3.000% |
| | Salary Adjustment - Certificated Management | 5.000% | 3.000% | 3.000% |
| | Salary Adjustments - CSEA | 5.000% | 3.000% | 3.000% |
| | Salary Adjustments - Classified Management | 5.000% | 3.000% | 3.000% |
| | NOTE: 14-15 & 15-16 COLA reflects the 3% ongoing increase authorized for 13-14. | | | |
| Statutory Benefits | Certificated Statutory Benefit Rates | 12.4703% | 12.4703% | 12.4703% |
| | Classified Statutory Benefit Rates | 21.8623% | 21.8623% | 21.8623% |
| Encroachment/ Contribution | Fund 050-Routine Maintenance | 1,907,294 | 1,896,995 | 1,901,128 |
| | Fund 070-Transportation - Regular Ed. | 681,771 | 668,508 | 662,462 |
| | Fund 070-Transportation - Special Ed. | 210,000 | 210,000 | 210,000 |
| | Fund 080-Special Education | 7,666,414 | 7,671,981 | 7,792,248 |

Franklin - McKinley School District
Projection for FY 2013-2014

| | UnRestr General Fund | Routine Maint. 050 | Trans- portation 070 | Special Education 080 | Restricted Programs 060 | Restricted General Fund | Total General Fund |
|---|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------|
| Revenue | | | | | | | |
| Revenue Limit | 49,687,822 | - | - | 1,255,275 | - | 1,255,275 | 50,943,097 |
| Federal Revenue | - | - | - | 1,714,168 | 3,420,783 | 5,134,951 | 5,134,951 |
| State Revenue | 13,105,975 | - | 571,792 | 519,432 | 4,200,529 | 5,291,753 | 18,397,727 |
| Local Revenue | 2,748,479 | - | 120,000 | 1,948,882 | 708,620 | 2,777,502 | 5,525,981 |
| Other Sources | - | - | - | - | - | - | - |
| Total Revenue | 65,542,276 | - | 691,792 | 5,437,757 | 8,329,932 | 14,459,481 | 80,001,756 |
| Expenditures | | | | | | | |
| Certificated Salaries | 32,069,164 | - | - | 6,111,777 | 2,961,851 | 9,073,628 | 41,142,792 |
| Classified Salaries | 5,588,425 | 840,465 | 778,439 | 2,627,560 | 1,126,514 | 5,372,978 | 10,961,403 |
| Employee Benefits | 11,034,753 | 350,376 | 326,664 | 2,596,722 | 1,075,567 | 4,349,329 | 15,384,082 |
| Books & Supplies | 780,493 | 164,000 | 212,250 | 230,961 | 2,188,283 | 2,795,494 | 3,575,987 |
| Services and Other Operating Expenditures | 7,296,091 | 552,453 | 66,210 | 1,703,355 | 1,049,780 | 3,371,798 | 10,667,889 |
| Capital Outlay | - | - | - | - | - | - | - |
| Other Outgo | 270,736 | - | 200,000 | - | - | 200,000 | 470,736 |
| Direct/Indirect Costs | (421,032) | - | - | - | 137,279 | 137,279 | (283,753) |
| - | - | - | - | - | - | - | - |
| Total Expenditures | 56,618,630 | 1,907,294 | 1,583,563 | 13,270,375 | 8,539,273 | 25,300,505 | 81,919,135 |
| Revenue over Expenditures | 8,923,646 | (1,907,294) | (891,771) | (7,832,618) | (209,341) | (10,841,025) | (1,917,379) |
| Interfund Transfers | | | | | | | |
| Transfers In | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - |
| Tier III Flexibility Transfer | - | - | - | - | - | - | - |
| Encroachment/Contribution | (10,465,479) | 1,907,294 | 891,771 | 7,666,414 | - | 10,465,479 | - |
| Total Transfers | (10,465,479) | 1,907,294 | 891,771 | 7,666,414 | - | 10,465,479 | - |
| Net Increase (Decrease) | (1,541,833) | - | - | (166,204) | (209,341) | (375,546) | (1,917,379) |
| Fund Balances | | | | | | | |
| Beginning Balance | 7,605,432 | - | - | 666,204 | 1,309,341 | 1,975,546 | 9,580,977 |
| a) Nonspendable | | | | | | | |
| Revolving Cash | 25,000 | - | - | - | - | - | 25,000 |
| Stores Inventory | 52,825 | - | - | - | - | - | 52,825 |
| Prepaid Expenditures | 504,013 | - | - | - | - | - | 504,013 |
| b) Restricted | - | - | - | 500,000 | 1,100,000 | 1,600,000 | 1,600,000 |
| c) Committed | - | - | - | - | - | - | - |
| d) Assigned | - | - | - | - | - | - | - |
| e) Unassigned/Unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | 2,457,574 | - | - | - | - | - | 2,457,574 |
| Unassigned/Unappropriated amount | 3,024,187 | - | - | (0) | (0) | (0) | 3,024,187 |
| Ending Balance | 6,063,598 | - | - | 500,000 | 1,100,000 | 1,600,000 | 7,663,598 |

Franklin - McKinley School District
Projection for FY 2014-2015

| | UnRestr General Fund | Routine Maint. 050 | Trans- portation 070 | Special Education 080 | Restricted Programs 060 | Restricted General Fund | Total General Fund |
|---|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------|
| Revenue | | | | | | | |
| Revenue Limit | 50,383,743 | - | - | 1,277,822 | - | 1,277,822 | 51,661,565 |
| Federal Revenue | - | - | - | 1,714,168 | 3,306,462 | 5,020,630 | 5,020,630 |
| State Revenue | 13,032,633 | - | 582,084 | 519,432 | 2,245,230 | 3,346,746 | 16,379,379 |
| Local Revenue | 2,748,479 | - | 120,000 | 1,982,522 | - | 2,102,522 | 4,851,001 |
| Other Sources | - | - | - | - | - | - | - |
| Total Revenue | 66,164,855 | - | 702,084 | 5,493,944 | 5,551,692 | 11,747,720 | 77,912,575 |
| Expenditures | | | | | | | |
| Certificated Salaries | 31,631,874 | - | - | 6,104,256 | 2,724,930 | 8,829,186 | 40,461,060 |
| Classified Salaries | 5,540,808 | 826,168 | 772,073 | 2,625,859 | 984,496 | 5,208,596 | 10,749,404 |
| Employee Benefits | 11,023,314 | 354,374 | 330,059 | 2,674,392 | 977,230 | 4,336,055 | 15,359,369 |
| Books & Supplies | 780,493 | 164,000 | 212,250 | 208,063 | 502,250 | 1,086,563 | 1,867,056 |
| Services and Other Operating Expenditures | 7,503,822 | 552,453 | 66,210 | 1,553,355 | 266,397 | 2,438,415 | 9,942,237 |
| Capital Outlay | - | - | - | - | - | - | - |
| Other Outgo | 243,854 | - | 200,000 | - | - | 200,000 | 443,854 |
| Direct/Indirect Costs | (384,734) | - | - | - | 96,389 | 96,389 | (288,345) |
| Total Expenditures | 56,339,431 | 1,896,995 | 1,580,592 | 13,165,925 | 5,551,692 | 22,195,204 | 78,534,635 |
| Revenue over Expenditures | 9,825,424 | (1,896,995) | (878,508) | (7,671,981) | - | (10,447,484) | (622,060) |
| Interfund Transfers | | | | | | | |
| Transfers In | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - |
| Tier III Flexibility Transfer | - | - | - | - | - | - | - |
| Encroachment/Contribution | (10,447,484) | 1,896,995 | 878,508 | 7,671,981 | - | 10,447,484 | - |
| Total Transfers | (10,447,484) | 1,896,995 | 878,508 | 7,671,981 | - | 10,447,484 | - |
| Net Increase (Decrease) | (622,060) | - | - | - | - | - | (622,060) |
| Fund Balances | | | | | | | |
| Beginning Balance | 6,063,598 | - | - | 500,000 | 1,100,000 | 1,600,000 | 7,663,598 |
| a) Nonspendable | - | - | - | - | - | - | - |
| Revolving Cash | 25,000 | - | - | - | - | - | 25,000 |
| Stores Inventory | 52,825 | - | - | - | - | - | 52,825 |
| Prepaid Expenditures | 504,013 | - | - | - | - | - | 504,013 |
| b) Restricted | - | - | - | 500,000 | 1,100,000 | 1,600,000 | 1,600,000 |
| c) Committed | - | - | - | - | - | - | - |
| d) Assigned | - | - | - | - | - | - | - |
| e) Unassigned/Unappropriated | - | - | - | - | - | - | - |
| Reserve for Economic Uncertainties | 2,356,039 | - | - | - | - | - | 2,356,039 |
| Unassigned/Unappropriated amount | 2,503,662 | - | - | (0) | (0) | (0) | 2,503,662 |
| Ending Balance | 5,441,538 | - | - | 500,000 | 1,100,000 | 1,600,000 | 7,041,538 |

Franklin - McKinley School District
Projection for FY 2015-2016

| | UnRestr General Fund | Routine Maint. 050 | Trans- portation 070 | Special Education 080 | Restricted Programs 060 | Restricted General Fund | Total General Fund |
|---|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------|
| Revenue | | | | | | | |
| Revenue Limit | 52,508,047 | - | - | 1,305,955 | - | 1,305,955 | 53,814,002 |
| Federal Revenue | - | - | - | 1,714,168 | 3,306,462 | 5,020,630 | 5,020,630 |
| State Revenue | 13,032,633 | - | 594,890 | 519,432 | 2,245,230 | 3,359,552 | 16,392,185 |
| Local Revenue | 2,748,479 | - | 120,000 | 2,026,280 | - | 2,146,280 | 4,894,759 |
| Other Sources | - | - | - | - | - | - | - |
| Total Revenue | 68,289,159 | - | 714,890 | 5,565,835 | 5,551,692 | 11,832,417 | 80,121,576 |
| Expenditures | | | | | | | |
| Certificated Salaries | 32,071,219 | - | - | 6,221,296 | 2,751,222 | 8,972,518 | 41,043,737 |
| Classified Salaries | 5,601,170 | 829,607 | 777,622 | 2,673,289 | 993,647 | 5,274,165 | 10,875,335 |
| Employee Benefits | 10,370,848 | 355,068 | 331,270 | 2,699,532 | 982,504 | 4,368,374 | 14,739,222 |
| Books & Supplies | 780,493 | 164,000 | 212,250 | 201,105 | 464,212 | 1,041,567 | 1,822,060 |
| Services and Other Operating Expenditures | 7,650,994 | 552,453 | 66,210 | 1,562,861 | 263,718 | 2,445,242 | 10,096,236 |
| Capital Outlay | - | - | - | - | - | - | - |
| Other Outgo | 244,722 | - | 200,000 | - | - | 200,000 | 444,722 |
| Direct/Indirect Costs | (390,573) | - | - | - | 96,389 | 96,389 | (294,184) |
| Total Expenditures | 56,328,873 | 1,901,128 | 1,587,352 | 13,358,083 | 5,551,692 | 22,398,255 | 78,727,128 |
| Revenue over Expenditures | 11,960,286 | (1,901,128) | (872,462) | (7,792,248) | - | (10,565,838) | 1,394,448 |
| Interfund Transfers | | | | | | | |
| Transfers In | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - |
| Tier III Flexibility Transfer | - | - | - | - | - | - | - |
| Encroachment/Contribution | (10,565,838) | 1,901,128 | 872,462 | 7,792,248 | - | 10,565,838 | - |
| Total Transfers | (10,565,838) | 1,901,128 | 872,462 | 7,792,248 | - | 10,565,838 | - |
| Net Increase (Decrease) | 1,394,448 | - | - | - | - | - | 1,394,448 |
| Fund Balances | | | | | | | |
| Beginning Balance | 5,441,538 | - | - | 500,000 | 1,100,000 | 1,600,000 | 7,041,538 |
| a) Nonspendable | | | | | | | |
| Revolving Cash | 25,000 | - | - | - | - | - | 25,000 |
| Stores Inventory | 52,825 | - | - | - | - | - | 52,825 |
| Prepaid Expenditures | 504,013 | - | - | - | - | - | 504,013 |
| b) Restricted | - | - | - | 500,000 | 1,100,000 | 1,600,000 | 1,600,000 |
| c) Committed | - | - | - | - | - | - | - |
| d) Assigned | - | - | - | - | - | - | - |
| e) Unassigned/Unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | 2,361,814 | - | - | - | - | - | 2,361,814 |
| Unassigned/Unappropriated amount | 3,892,335 | - | - | (0) | (0) | (0) | 3,892,335 |
| Ending Balance | 6,835,986 | - | - | 500,000 | 1,100,000 | 1,600,000 | 8,435,986 |

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 13-14 1st Interim

OTHER FUNDS

Fund 130 – Cafeteria Fund

The Sodexo manager advises the District concerning Food Services expenditures and income periodically. The total estimate revenue for Cafeteria Fund is \$5,502,514, and expenditure is \$5,627,492 for FY 2013-2014. The projected ending balance for FY 2013-2014 will be \$1,354,905.

Fund 140 - Deferred Maintenance Fund

The 2009 Budget Act suspended the requirement to make the Deferred Maintenance match of one half of one percent of General Fund expenditures from FY 2008-2009 through FY 2014-2015. The District did not make match starting 2009-10 budget year.

Fund 210/211 – Building Fund

The projected ending balance of Building Fund 210 for FY 2013-2014 will be \$8,000. The projected ending balance of Building fund 211 for FY 2013-2014 will be \$4,000.

Fund 212 – Building Fund - GO Bond Measure “A”

The District residents approved \$18 million GO Bonds for the district in a 2001 special election. The bond funds were designated to build new schools, renovate existing school facilities, build a Multi Use facility, and provide portables to get the district off multi-track year round education.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$8,999,326.05 in October 2001.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$5,498,794.00 in January 2003.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of 3,500,047 in February 2004.

The beginning fund balance is \$83,999. There is portion staff salaries funded under this fund. The projected ending balance of Measure “A” Fund for FY 2013-2014 will be \$24,000.

Fund 213 – Building Fund - GO Bond Measure “Q”

The District residents approved \$30 million GO Bonds for the district in the 2004 November election. The bond funds were designated to relieve overcrowding, repair, upgrade and equip all local schools, improve student safety conditions, upgrade electrical wiring for technology, install energy efficient heating/cooling systems, emergency lighting, fire doors, replace outdated plumbing/sewer systems, repair leaky rundown roofs/bathrooms, drainage systems, construct a new school, repair, acquire, improve schools, sites, and classrooms.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$15,999,162 in April 2005.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$14,000,000.00 in February 2008.

The beginning fund balance is \$1,516,315. The funding has been identified for various projects at multiple sites. The projected ending balance of Measure “Q” Fund for FY 2013-2014 will be \$62,000. The balance will be carried over to next fiscal year for the projects that have been identified.

FRANKLIN-McKINLEY SCHOOL DISTRICT
Narrative – FY 13-14 1st Interim
(Continued)

OTHER FUNDS

Fund 214 & 215 – Building Fund - GO Bond Measure “J”

The District residents approved \$50 million GO Bonds for the district in the 2010 November election. The bond funds were designated to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

Series A was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$11,246,330 in April 2011.

Series A-1 was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 215 in the amount of \$3,917,655 in April 2011. The Series A-1 is a Qualified School Construction Bond.

Series B was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$15,000,000 in May 2012.

Series C was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$14,840,983 in October 2013.

The funding has been identified for various projects at multiple sites. The projected FY 2013-2014 ending balance of Measure “Q” Fund 214 will be \$8,000,000 and Fund 215 will be 0.

Fund 250 - Capital Facilities Fund

The projected developer fee revenue is estimated at \$400,000 for FY 2013-2014. The beginning fund balance is \$690,589. The district used this fund to pay the principle and interest of the \$6.5 million Certificates of Participation (COPs) from FY 2005-2006 to FY 2009-2010. For the past two fiscal years FY 2010-11 and 2011-12, the COPs principle and interest was paid by General Fund. The COPs principle and interest is paid 50% by General Fund and 50% by Capital Facilities Fund for FY 2012-13. The district did refunding of the COPs in January 2013. The net saving is about \$600,000 over the rest of 15 years of the lease term.

Fund 350 – County School Facilities Fund

The Proposition 47 State bond was approved in November 2002. The district has six modernization projects that are eligible for this funding. All the projects were completed in November 2007.

Fund 400 - Special Reserve Fund

The District issued a Certificate of Participations (COPs) on April 1, 2002 Series A for \$6.5 million and Series B for \$6.5 million with maturity date on September 1, 2027. The district paid off Series A for \$6.5 million at the end of January 2005. Starting FY 2005-2006, the district used Capital Facilities Fund to fund COPs payments. The district applied Emergency Repair Program from the State, and received funding for \$521,432 in March 2008. The funding is for Santee Portable Replacement.

Fund 510 - Bond Interest & Redemption Fund

The County Controller is the agency responsible for these financial transactions. Tax levies have been appropriately levied for collection of taxes in order to meet the District’s outstanding General Obligation Bonds debt service requirements.

Fund 670 - Self-Insurance Fund

The District is managing the group dental and vision insurance program as a self-insured fund. Last fiscal year the Self-Insurance Fund was well managed. The district will keep monitoring the Self-Insurance Fund to make sure it is adequately funded. The projected ending balance of Self-Insurance Fund for FY 2013-2014 will be \$300,000.