



2013-14

2nd Interim Budget Report

Board Meeting - March 11, 2014

Board of Trustees

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Marysville Joint Unified School District

DATE: March 11, 2014

TO: Gay Todd, Superintendent

FROM: Terri Ryland, Interim Assistant Superintendent, Business Services

SUBJECT: 2013/14 Second Interim Budget - POSITIVE CERTIFICATION

Attached for your review is the 2013/14 Second Interim budget. The budget document includes State prescribed forms for the submission of the Second Interim budget, supplementary schedules and the Criteria and Standards document. I recommend this packet be placed on the March 11, 2014 Board of Trustees agenda for review and approval.

Under current law, a school district must review its adopted budget at least twice during the fiscal year at "First Interim" and "Second Interim". The attached document completes this Second Interim process and includes a revised budget compared to actual revenues and expenditures as of January 31, 2014.

KEY ASSUMPTIONS/FACTS

The District is allowed to budget for ADA using the greater of current year or prior year P2 ADA. We are currently budgeted for ADA based on prior year P2 ADA due to declining ADA as measured at P-1 of the current year. We adjust the budget only as the actual enrollment materializes, and we will adjust the future years downward in the MYP to reflect current year's ADA. The switch to prior year ADA can have a significant negative effect on the District's budget. While there is "protection" for the current year, loss of funding will result into the future if the decline in ADA is not reversed.

Estimated Step and Column costs are included for all employee groups.

Allowances have been made for changes in employee compensation and/or benefit costs, subject to current collective bargaining agreements. All changes related to collective bargaining settlements for prior fiscal years have been carried forward into 2013/14, and estimated costs have been included for all current agreements.

In accordance with the current State budget, the District is using the LCFF funding formula (see below for additional information). This includes a statutory COLA on the target base and first year funding of the LCFF target allocations. This equates to an effective increase of approximately 6.5%.

Current budget allocations will be "expended but not exceeded". A level of "Budget Savings" is likely, but unpredictable, in any fiscal year.

The funding model contained in AB 602 allocates Special Education Master Plan revenue funding to the SELPA, not the individual school districts. The SELPA has indicated that our District will receive funding in 2013/14 based on accepted allocation models.

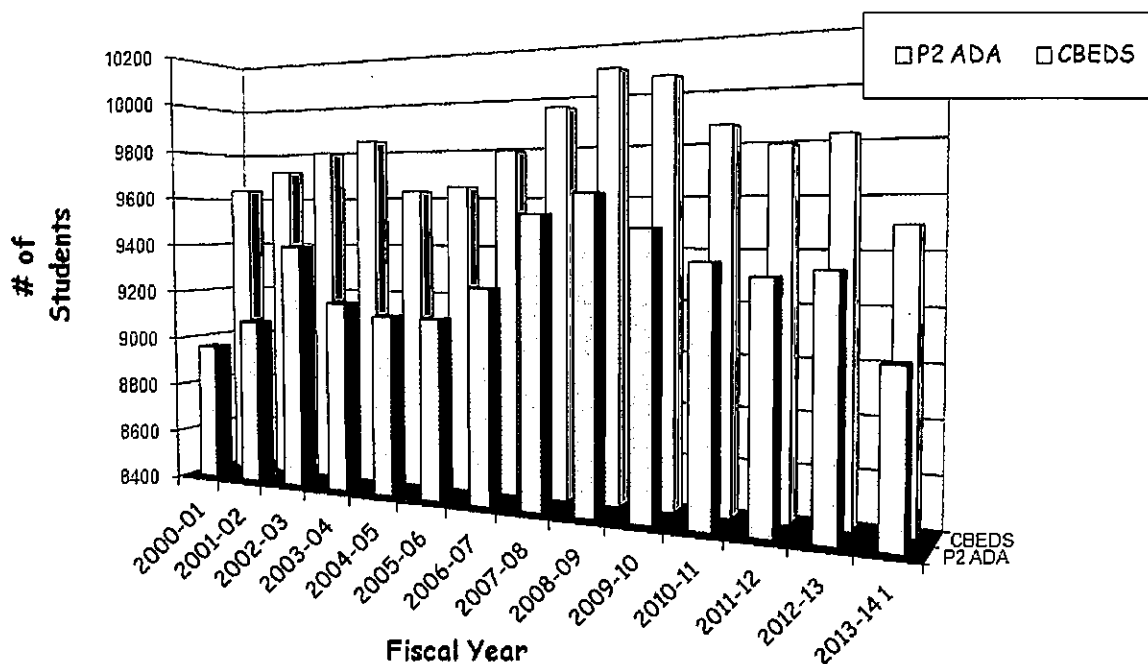
The State is historically unpredictable in the reimbursement for mandated cost claims. The District has received mandated cost revenue in recent years. Other than the new Mandated Cost block grant, this revenue should be considered a one-time source of funds.

Interest revenue is dependent on many uncontrollable factors including market interest rates, returns generated by the Yuba County Treasurer and cash flow. The interest revenue estimates are reduced when compared to prior years, and are based on an estimated return of 1%.

Numerous changes have been made to various categorical programs to reflect current estimated entitlements. Categorical program expenditures were adjusted to reflect these entitlements.

Based on ADA counts as of P-1 (period one reporting, Dec 15), the district had an unexpected decline in ADA this year which will carry forward to next year for funding purposes. Trends since 2000 are demonstrated below:

MJUSD Enrollment and ADA History



COMPONENTS OF THE JUNE 30, 2014 ESTIMATED ENDING GENERAL FUND BALANCE

While the total ending fund balance for each year reflects a strong fiscal position, there are a number of components of ending fund balance. The actual unappropriated, available fund balance projected for the end of June 2014 is \$1.2 million.

Components of Fund Balance

| | 2013-14 | 2014-15 | 2015-16 |
|--------------------------------------|--------------------|---------------------|---------------------|
| Total Ending Fund Balance | \$8,715,914 | \$12,098,962 | \$17,266,979 |
| Revolving Fund | \$30,000 | \$30,000 | \$30,000 |
| Stores | \$425,000 | \$425,000 | \$425,000 |
| <u>Assignments</u> | | | |
| Technology E-Rate | \$293,000 | \$293,000 | \$293,000 |
| Second half of LA adoption | \$0 | \$500,000 | \$0 |
| Security Camera Project | \$369,000 | \$369,000 | \$369,000 |
| Unbudgeted Supplemental/Concentr | \$0 | \$3,919,880 | \$5,919,880 |
| Total Assigned | \$662,000 | \$5,081,880 | \$6,581,880 |
| Restricted Balances | \$631,846 | \$0 | \$0 |
| Reserve for Economic Uncertainty 3% | \$2,459,006 | \$2,437,467 | \$2,464,618 |
| LCFF Reserve (up to 5%) ¹ | \$2,438,000 | \$4,021,461 | \$1,740,000 |
| Unappropriated/Available | \$2,070,062 | \$603,154 | \$6,025,482 |
| Percent Unappropriated | 2.5% | 0.7% | 7.4% |

¹ Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

NET INCREASE (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The district currently estimates deficit spending of \$2,314,789, of which \$1,334,483 is Restricted deficit spending and related to Legally Restricted Carryover Balances, and \$980,306 is Unrestricted deficit spending. Deficit spending and expenditures related to the use of one-time funds in 2012/13 were "carried over" into fiscal year 2013/14, and will again be affected by any "Carryover Balances" (see below).

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to deferred revenue. This results in a "Restricted Balance" and has the effect of reducing expenditures in one year and increasing expenditures in subsequent year(s).

| Resource | Restricted Program | 2012-13 | 2013-14 |
|----------|---|--------------------|--------------------|
| 5640 | Medi-Cal Billing Option | \$191,783 | \$135,180 |
| 6010 | After School Education | \$440 | \$0 |
| 6286 | English Language A | \$30,948 | \$60,818 |
| 6300 | Lottery - Instructional Materials | \$442,020 | \$442,799 |
| 6512 | Mental Health Services | \$232,191 | \$66,472 |
| 7090 | Economic Impact Aid | \$465,677 | \$522,890 |
| 7091 | EIA - Limited English Proficiency (LEP) | \$277,807 | \$318,423 |
| 7400 | Quality Education Investment Act | \$776 | \$17,717 |
| 9010 | Other Local | \$324,687 | \$377,142 |
| | | <u>\$1,966,329</u> | <u>\$1,941,441</u> |

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

POSITIVE BUDGET

When the district can certify that it will meet its financial obligations for the current fiscal year and the next two fiscal years, then the budget is "Positive". Conversely when the district can't certify that it will meet its financial obligations for the current fiscal year and the next two fiscal years, then the budget must be "Qualified". A Qualified budget would be a "downgrade" from the Positive budget the District normally certifies.

Based on the current Multi-Year Projection, the District can meet its financial obligations for the current and the next two fiscal years and is certifying Positive.

EXPLANATION OF COLUMNS ON THE SECOND INTERIM BUDGET DOCUMENTS

Column A: This is the budget adopted June, 2013.

Column B: This is the budget revised at October 31, 2013.

Column C: These are the actual revenues and expenditures through January 31, 2014.

Column D: This is the 2013/14 Second Interim Budget.

Column E: This is the "difference" column. A positive difference indicates an increase to the estimated ending fund balance and a negative difference indicates a decrease to the estimated ending fund balance.

2013-14 STATE BUDGET

The fiscal year 2013-14 State Budget provided increased funding for schools, primarily in the form of additional funds to implement the Local Control Funding Formula (LCFF) and one-time money for Common Core implementation. While the Common Core funds have been received by LEAs, the advance

apportionment is based on the revenue limit model since LCFF entitlements will not be certified until the end of the 2013-14 fiscal year. Therefore, the Second Interim Budget is tasked with the goal of attempting to align the District's budget to the new LCFF funding model.

California school districts must quickly adapt to the new LCFF funding model. Yet, many of the details of the new accountability structure are yet to be determined. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for Local Control Accountability Plans (LCAP), continue to be a work in progress and are in the process of being finalized by the State Board of Education.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) flexibility in resource allocation. While the LCFF formula is (currently) defined, the transition from revenue limit funding to the LCFF will be complex.

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

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

Supplemental and Concentration Grants

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

The Supplemental Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 20%. This amount is multiplied by the unduplicated pupil count percentage calculated above. If the district's unduplicated pupil count percentage exceeds 55%, then a Concentration Grant would be added to the Base Grant. The Concentration Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 50%. This amount would be multiplied by the percentage that exceeds 55%.

K-3 Class Size Augmentation

The Base Grant for the TK-3 grade span increases by an add-on for reduction of class sizes in these grades to an average **by school site** of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF and as a condition of receipt of this add-on, districts are required to implement the following:

- Have a TK – 3 class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the 2014-15 fiscal year, additional staff has been included in the MYP to bring the final three schools into compliance with the 24:1 requirement.

Cash Flow

Another important item in the Governor's proposed budget is the elimination of cash deferrals by June of 2015. Due to the district's rapidly declining facilities fund cash balances, the increased general fund cash flow will hopefully continue to cover the district's year-end cash flow needs.

Career Technical Education (CTE)

The Base Grant is increased by 2.6% for grades 9-12 ADA. This add-on is not sufficient to fund the full ROP program currently enjoyed through the Tri-County Consortium. An allocation of LCFF funding has been made in the Multi-Year Projection (MYP) to continue ROP at its current funding level.

Deferred Maintenance

While funding for Deferred Maintenance is part of the Base Grant in LCFF, Williams Act facility requirements continue. No funds were included in the original adopted budget for 2013-14; however, in recognition of the fact that prior Deferred Maintenance funding is rolled into LCFF, and that there is a need for on-going maintenance at district sites, the MYP reflects the reestablishment of the Deferred Maintenance transfer from the general fund of 1% of total general fund expenditures. This is the same level of funding that the district provided prior to flexibility.

Lottery

Lottery funding is calculated in the same manner as prior years.

Mandated Costs

Funding for the Mandates Block Grant (MBG) continues in 2013/14.

Routine Restricted Maintenance

The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. The District should continue to review its routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair. The RRM needs that have been identified by the district amount to a 2.3% contribution from the unrestricted general fund which is projected to continue.

Adult Education

The State Budget requires the Chancellor of the California Community Colleges and the California Department of Education to provide two-year planning and implementation grants to regional consortia of community colleges and school districts for the purpose of developing regional plans for adult education. In addition, during fiscal years 2013-14 and 2014-15, school districts are required to spend the same level of funding on those programs that was spent in fiscal year 2012-13.

Common Core Implementation Grant

The State Budget provides one-time funding to assist school districts and charter schools in implementing the new Common Core academic standards. The funds will be provided on a per-ADA basis to be spent over a two fiscal year period and may be used for instructional materials, professional development, and technology costs associated with the implementation of Common Core. The Board has approved this expenditure plan.

Proposition 39 Energy Efficiency

The State Budget contains energy efficiency appropriations for school districts. The key elements of the budget as it relates to Proposition 39 consist of the following:

- Allocates funds on a per-ADA basis. Districts will be able to annually rollover their allocations to pay for larger projects.
- Provides guaranteed minimum grants for school districts based on ADA.
- Districts will be required to submit project information to the California Energy Commission for review prior to receiving its funds and will be required to track and report project performance metrics.

Local Control Accountability Plans

School districts are required to adopt a Local Control and Accountability Plan (LCAP), using a template adopted by the State Board of Education (SBE), on or before July 1, 2014. Prior to adopting or updating the LCAP, a district must provide the public and stakeholder groups an opportunity to review and comment on the proposed LCAP. The district must hold at least one public hearing to solicit public

comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. The LCAP must be adopted before the budget is adopted effective for fiscal year 2014-15 and thereafter.

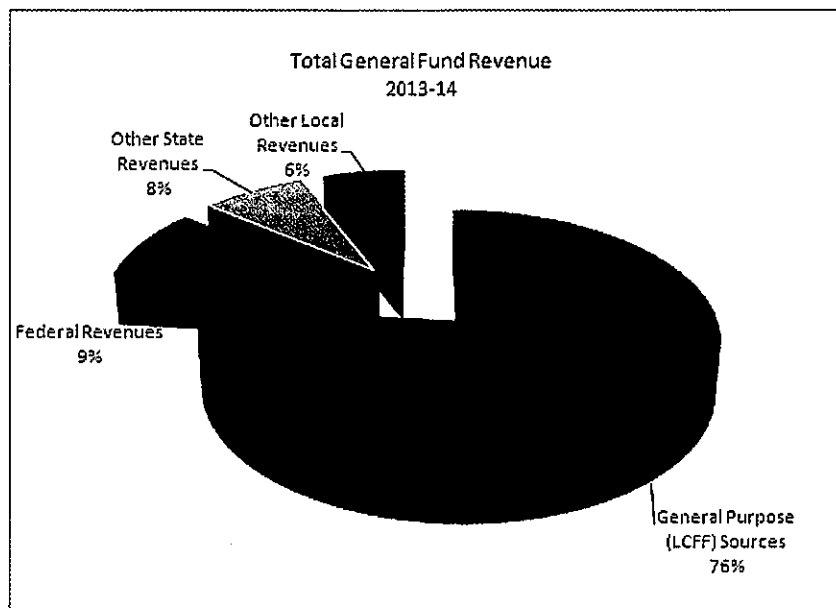
Changes Since First Interim

At each reporting period, the district assesses its current budget and underlying assumptions along with the MYP. The material changes since First Interim are highlighted below:

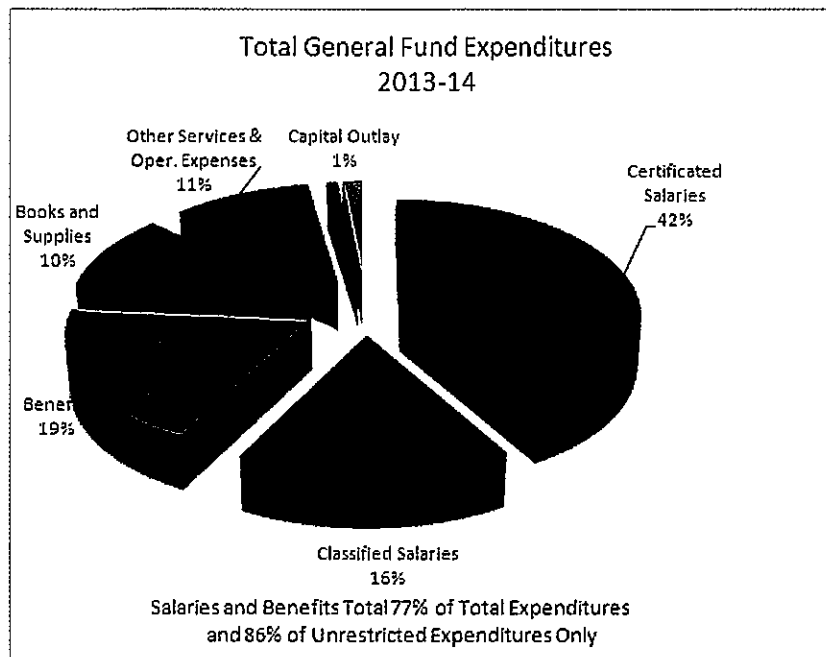
| UNRESTRICTED General Fund Marysville Joint Unified School District Changes Since First Interim | | 2013-14 |
|--|-------------|--------------------|
| Excess of Expenditures over Revenues at First Interim | | (\$427,728) |
| Revenue Changes | | |
| LCFF Funding - adjust for ADA, recalculations | (\$173,932) | |
| Local Funding - donations | \$62,690 | |
| Contributions to Restricted Programs (move transportation costs) | \$4,355,783 | |
| Contributions to Restricted - Special Ed, Transp and Title II | (\$252,728) | |
| Total Revenue Changes | | \$3,991,813 |
| Expenditure Changes | | |
| Move Transportation to Unrestricted (offset Contribution) | \$4,355,783 | |
| Other Classified staffing changes | (\$137,724) | |
| Increase to Books and Supplies, Services | (\$175,093) | |
| Additional Certificated CSR over Title II budget limit | \$173,878 | |
| Capital Outlay Project | \$216,116 | |
| Change in indirect costs | \$111,431 | |
| Total Expenditure Changes | | \$4,544,391 |
| Revised Excess of Expenditures over Revenues 2013-14 | | (\$980,306) |

The large offsetting changes of \$4.35M are due to LCFF requirements that all transportation costs be reported as Unrestricted expenditures, covered by LCFF funding. Other changes to revenue totaling \$(364,000) and changes to expenditures of \$189,000 result in the new Deficit spending of \$980,306.

Total Revenues for the district as of Second Interim



Total District Expenditures as of Second Interim



CRITERIA AND STANDARDS

In accordance with State law, each school district must review their budget using State approved Criteria and Standards forms. The Superintendent of the District, or designee, certifies that such a review has taken place. Attached to the Second Interim Budget documents are the Criteria and Standards forms.

TECHNICAL REVIEW CHECKLIST

In accordance with State law, each school district must review their budget using the State approved Technical Review Checklist. This helps to insure that certain information is reported according to State standards. Included with the Second Interim Budget is the Technical Review Checklist.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for fiscal year 2013/14 is Crowe Horwath LLP CPAs. The auditor's opinion of the district's financial statements for the 2013/14 fiscal year will be available approximately December, 2014.

GOVERNOR'S JANUARY BUDGET PROPOSAL

The Governor proposed significant funding changes for 2014/15 with his January budget proposal. The Governor's proposal must be included in the ultimate State budget. Any changes announced at the May Revision or due to the passage of the State budget can be included in a future budget update.

MULTI-YEAR PROJECTIONS (MYP)

Attached are Multi-Year Projection forms as determined by the State software. The State software does not allow changes to Column (A); this information is "extracted" from the data base. The Multi-Year Projection forms indicate whether the District is projecting positive or deficit spending for the succeeding two fiscal years. In addition, if increased "gap" funding is received in 2014/15 and/or 2015/16, and/or average miscellaneous budget savings are realized, projected positive or deficit spending may be altered, reduced or eliminated.

The primary assumptions used in the MYP (attached) are listed below:

1. LCFF "gap" funding is projected at 28% in 2014-15 and 7.8% in 2015-16
2. Step and column increases based on an average 2% increase are included
3. Over the next two years, the \$800,000 of current ROP funding is built into the budget as the consortium's funding is decreased.
4. As mentioned above, funding of the Deferred Maintenance contribution at the prior level of 1% of district expenditures is built into the MYP.
5. The local match for two buses per year is built into the projections.
6. Due to the stringent rules surrounding compliance with 24:1 K-3 CSR, the projections assume the remaining three FTE teachers are added to bring all sites into compliance in 2014-15. After next year, all sites must maintain class sizes of no more than 24:1 into the future.
7. Common Core funding provides enough monies to cover the district's math adoption only. Funds for the subsequent language arts adoption are provided in the MYP.
8. On-going professional development is required in the collective bargaining contract. The diminishing Title II funds have been insufficient in the past, therefore, an additional \$500,000 is provided in the projections.
9. Estimated retiree savings of \$300,000 and additional costs for the second half of mid-year hires of \$100,000 as in the past are provided.

10. By applying step and column increases to categorically funded positions, contributions to restricted programs, primarily special education, must be included in the projections.

Special Funds

A summary of the other funds of the district follows:

| Marysville Joint USD | | | | |
|---------------------------------|----|--------------------------------|-------------------|-----------------------------------|
| Fund | | Ending Fund Balance 6/30/13 | 2013-14 Budget | Ending Fund Balance 6/30/14 |
| Charter School Special Revenue | 09 | \$215,128 | \$13,981 | \$229,109 |
| Adult Education | 11 | \$173,122 | (\$8,207) | \$164,915 |
| Child Development | 12 | \$122,526 | \$975 | \$123,501 |
| Cafeteria | 13 | \$1,539,882 | (\$59,435) | \$1,480,447 |
| Deferred Maintenance | 14 | \$24,500 | \$2,300 | \$26,800 |
| Building | 21 | \$3,142,068 | (\$3,046,385) | \$95,683 |
| Capital Facilities | 25 | \$5,400,013 | (\$3,669,526) | \$1,730,487 |
| County School Facilities Fund | 35 | \$138,605 | \$2,000 | \$140,605 |
| Bond Interest Redemption Fund | 51 | \$2,177,135 | \$200,650 | \$2,377,785 |
| Debt Service for Blended Comp U | 52 | \$1,435,067 | \$60,190 | \$1,495,257 |

CHARTER SCHOOLS SPECIAL REVENUE FUND #9

This fund accounts for the activity of the MCAA Charter School. Activity for MCAA has historically been included in the General Fund for reporting purposes. Effective July 1, 2012 State accounting standards changed this accounting to Fund #9. This results in approximately \$2.7 million of revenue and expenditures included in Fund #9, instead of the General Fund.

ADULT EDUCATION FUND # 11

This fund accounts for the activity of Adult Education programs in the District. Revenue is generated by program attendance and is provided primarily by the State. State revenue for this fund was based on fiscal year 2007/08 due to current State requirements. Expenditures were related to instructional services, primarily salaries and benefits. Although a small balance remains, Adult Education programs were closed by Board action effective June 30, 2012.

CHILD DEVELOPMENT FUND #12

This fund accounts for educational and other services related to younger children, before and after school services, and grant related activities. The primary revenue sources are State funds based on participation and Federal and State grants. Expenditures for related services are primarily salaries and benefits.

CAFETERIA SPECIAL REVENUE FUND #13

The District's Child Nutrition program is a part of the National School Lunch program. The District's program provides breakfasts, lunches and snacks at all District sites. A significant percentage of District students qualify for free and reduced price meals.

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund is used to perform major deferred maintenance projects within the District. The State has suspended this funding source since fiscal year 2008/09, which is now included in the LCFF Base Grant. No funds were included in the original adopted budget for 2013-14; however, in recognition of the fact that prior Deferred Maintenance funding is rolled into LCFF, and that there is a need for on-going maintenance at district sites, the MYP reflects the reestablishment of the Deferred Maintenance transfer from the general fund of 1% of total general fund expenditures. This is the same level of funding that the district provided prior to flexibility.

BUILDING FUND #21

The Building Fund is used to account for the proceeds of General Obligation Bonds issued in conjunction with Measures H and P. The Building Fund will also account for related project expenditures. The Measure H bonds, and Series A of the Measure P bonds have been issued and the proceeds have been placed in this fund. Certain expenditures have been recorded for projects.

CAPITAL FACILITIES FUND #25

State law has authorized the collection of building fees since 1986 to assist school districts with the mitigation of facility costs related to enrollment growth. Our District has also entered into Agreements which generate additional fee revenue. This revenue source allows the District to pay for growth related expenditures which can include; portable classrooms at our sites, provide necessary furniture and equipment, purchase and develop school sites, school and classroom construction, and related expenditures.

COUNTY SCHOOL FACILITIES FUND #35

This fund is used to account for the receipt of State construction funds, either Modernization or New Construction. The District has received funds for New Construction and Modernization projects.

BOND INTEREST AND REDEMPTION FUND #51 and #52

The Bond Interest and Redemption Funds are used to account for tax collections, interest and other sources of revenue collected to retire General Obligation Bonds issued. In this regard, the Bond Interest and Redemption Funds are related to the Building Fund #21. However, while the Building Fund is used to account for the actual construction projects, the Bond Interest and Redemption Funds remain open for the life of the outstanding General Obligation Bonds.

The County Auditor's Office is responsible for tax collections necessary for debt repayment. The County Auditor sets the applicable tax rates, not the District. However, since the General Obligation Bonds are issued by the District, this fund is included with the District's financial statements.

DEBT SERVICE FUND #56

This fund is considered a “sinking fund”, and is related to the District’s QZAB debt issuances. The District is required to set aside funds sufficient to retire the QZAB issuances. This “set aside” is based on a set schedule.

FOUNDATION PRIVATE-PURPOSE TRUST FUND #73

This fund is related to donations used for Scholarships. This fund was also used for the MJUSD Education Foundation, since inception and during 2011/12. Historically, there is minimal activity in the Fund.

Marysville Joint Unified School District
Second Interim MYP

| | Working Budget 2013-14 | | | Projection 2014-15 | | | Projection 2015-16 | | |
|--|---------------------------|--------------------|--------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenue | | | | | | | | | |
| LCFF Funding | 56,688,817 | 2,147,690 | 58,836,507 | 59,598,817 | 2,147,690 | 61,746,507 | 60,288,817 | 2,147,690 | 62,436,507 |
| LCFF Suppl/Conc net of new costs | 2,438,000 | | 2,438,000 | 6,357,880 | 0 | 6,357,880 | 8,357,880 | 0 | 8,357,880 |
| Federal Revenue | 22,285 | 7,329,565 | 7,351,850 | 22,285 | 7,329,565 | 7,351,850 | 22,285 | 7,329,565 | 7,351,850 |
| State Revenue | 1,510,482 | 4,703,639 | 6,214,121 | 1,510,482 | 2,853,639 | 4,364,121 | 1,510,482 | 2,853,639 | 4,364,121 |
| Local Revenue | 1,210,879 | 3,600,709 | 4,811,588 | 1,210,879 | 3,600,709 | 4,811,588 | 1,210,879 | 3,600,709 | 4,811,588 |
| Total Revenue | 61,870,463 | 17,781,603 | 79,652,066 | 68,700,343 | 15,931,603 | 84,631,946 | 71,390,343 | 15,931,603 | 87,321,946 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | 28,296,529 | 5,799,037 | 34,095,566 | 28,562,460 | 5,051,742 | 34,614,202 | 29,133,709 | 6,304,448 | 35,438,156 |
| Classified Salaries | 8,766,859 | 4,309,176 | 13,076,035 | 9,042,196 | 4,309,176 | 13,351,372 | 9,323,040 | 4,309,176 | 13,632,216 |
| Benefits | 12,095,773 | 3,383,030 | 15,478,803 | 12,196,519 | 3,383,030 | 15,579,549 | 12,622,280 | 3,383,030 | 16,005,310 |
| Books and Supplies | 3,772,563 | 4,829,624 | 8,602,187 | 3,957,855 | 2,276,987 | 6,234,842 | 3,957,855 | 1,651,459 | 5,609,314 |
| Other Services & Oper. Expenses | 5,215,923 | 3,512,260 | 8,728,183 | 5,215,923 | 3,512,260 | 8,728,183 | 5,215,923 | 3,512,260 | 8,728,183 |
| Capital Outlay | 276,116 | 444,936 | 721,052 | 211,116 | 444,936 | 656,052 | 211,116 | 444,936 | 656,052 |
| Other Outgo 7xxx | 213,004 | 1,843,231 | 2,056,235 | 213,004 | 1,843,231 | 2,056,235 | 213,004 | 1,843,231 | 2,056,235 |
| Transfer of Indirect 73xx | (1,085,260) | 294,054 | (791,206) | (1,085,260) | 294,054 | (791,206) | (1,085,260) | 294,054 | (791,206) |
| Total Expenditures | 57,551,507 | 24,415,348 | 81,966,855 | 58,313,813 | 22,115,416 | 80,429,229 | 59,591,667 | 21,742,594 | 81,334,260 |
| Deficit/Surplus | 4,318,956 | (6,633,745) | (2,314,789) | 10,386,530 | (6,183,813) | 4,202,717 | 11,798,676 | (5,810,991) | 5,987,686 |
| Transfers In | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in/(out) | | | 0 | (819,669) | 0 | (819,669) | (819,669) | 0 | (819,669) |
| Contributions to Restricted | (5,299,262) | 5,299,262 | 0 | (5,551,967) | 5,551,967 | 0 | (5,810,990) | 5,810,990 | 0 |
| Net increase (decrease) in Fund Balance | (980,306) | (1,334,483) | (2,314,789) | 4,014,894 | (631,846) | 3,383,048 | 5,168,017 | (0) | 5,168,017 |
| Beginning Balance | 9,064,374 | 1,966,329 | 11,030,703 | 8,084,068 | 631,846 | 8,715,914 | 12,098,962 | 0 | 12,098,962 |
| Ending Balance | 8,084,068 | 631,846 | 8,715,914 | 12,098,962 | 0 | 12,098,962 | 17,266,980 | (0) | 17,266,979 |
| Revolving/Stores/Prepays | 455,000 | | 455,000 | 455,000 | | 455,000 | 455,000 | | 455,000 |
| Designated for Econ Uncertainty (3%) | 2,459,006 | | 2,459,006 | 2,437,467 | | 2,437,467 | 2,464,618 | | 2,464,618 |
| Assigned/Designated ¹¹ | 662,000 | | 662,000 | 4,581,880 | | 4,581,880 | 6,581,880 | | 6,581,880 |
| LCFF Reserve (4 to 5%) | 2,438,000 | | 2,438,000 | 4,021,461 | | 4,021,461 | 1,740,000 | | 1,740,000 |
| Restricted Designations | | 631,846 | 631,846 | | 0 | 0 | | (0) | (0) |
| Unappropriated Fund Balance | 2,070,062 | 0 | 2,070,062 | 603,154 | 0 | 603,154 | 6,025,482 | 0 | 6,025,482 |
| | | | 2.5% | | | 0.7% | | | 7.4% |

Notes:

- ¹ LCFF funding projected to increase in 14-15 by 28% of the gap and 7.8% in 15-16. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding. Includes decline of 225 ADA in 2014-15 and flat ADA thereafter.
- ² Portion of LCFF funding attributable to Supp/Conc is tracked on second line and represents the amount of new revenue in excess of related new costs for 14-15 and 15-16. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding.
- ³ Since Deferred Maintenance funding/contributions were folded into LCFF funding, transfer must be made to Def Maint fund to properly fund that program to the prior levels. Amount represents 1% (State's 0.5% and District's match)
- ⁴ Removed one-year capital eRate expenditures
- ⁵ Step and Column movement, net of retirements.
- ⁶ Added in additional costs to cover mid-year hires in prior year
- ⁷ 2% COLA for books, supplies, and services
- ⁸ Added back enough teacher FTEs to provide for CSR at 24:1 for all schools (3.0 FTE)
- ⁹ Balance restricted expenditures to remove carryover from prior year
- ¹⁰ Excess of Revenues over Expenditures, and growth in Fund Balance, due to additional supplemental/concentration targeted revenues not yet identified as to type of expenditure. Additional dollars to prioritize through the LCAP process for 2014-15 and 2015-16.
- ¹¹ Assigned/designated fund balance for revenues or projects not yet prioritized or budgeted - E-Rate, Tech and LCFF funding. See separate schedule.

Changes to Current Budget
MYP Adjustments

| | | Object Code | | | | 8000 Rest ¹ | Restr Exp ¹ | Total Adj to Unr FB |
|---|-----------|-------------|----------|-------------|-----------|------------------------|------------------------|---------------------|
| 1000 | 2000 | 3000 | 4/5/6000 | 8000 Un | | | | |
| Adjustments for MYP 14-15 | | | | | | | | |
| LCFF Gap Funding per DOF, base and supp/concentr ¹ | | | | | | | | |
| | 565,931 | 175,337 | 111,746 | \$2,910,000 | | \$5,070,000 | | 2,910,000 |
| step/column (2.0%) | | | | | | | | (853,014) |
| Set up budget for ROP/CTE | | | | | | | 400,000 | - |
| Make 1.0% Deferred Maint Contribution | | | | (819,669) | | | | (819,669) |
| Build in local match for two buses (one additional) | | | | | | | 25,000 | - |
| Remove IT one-time Erate equipment purchase | | | (65,000) | | | | | 65,000 |
| Add'l teachers for progress toward 24:1 | | | | | | | 225,120 | - |
| LCFF Flexed Instructional Materials LA Adoption | | | | | | | 500,000 | - |
| Estimated Retiree savings | (300,000) | (36,000) | | | | | | 336,000 |
| Add 2% for increases to books, supplies, services | | | 185,292 | | | | | (185,292) |
| Cover second half of prior year mid-year hires | 100,000 | 25,000 | | | | | | (125,000) |
| Special Ed Encroachment Increase | | | | (252,705) | | 252,705 | 252,705 | (252,705) |
| | 265,931 | 275,337 | 100,746 | 120,292 | 1,837,626 | 5,322,705 | 1,402,825 | 1,075,320 |

| | | Object Code | | | | 8000 Rest ¹ | Restr Exp ¹ | Total Adj to Unr FB |
|---|---------|-------------|----------|-----------|---------|------------------------|------------------------|---------------------|
| 1000 | 2000 | 3000 | 4/5/6000 | 8000 Un | | | | |
| Adjustments for MYP 15-16 | | | | | | | | |
| LCFF Gap Funding per SSC, base and supp/concentr ¹ | | | | | | | | |
| | 571,249 | 180,844 | 113,761 | \$690,000 | | \$1,050,000 | | 690,000 |
| step/column (2.0%) | | | | | | | | (865,854) |
| Cover second half of prior year mid-year hires | 100,000 | | | | | | | (100,000) |
| Set up budget for ROP/CTE | | | | | | | 400,000 | - |
| LCFF Flexed Instructional Materials LA Adoption | | | | | | | 500,000 | - |
| Eliminate Common Core SS | | | | | | (1,850,000) | (1,850,000) | - |
| Add 2% for increases to books, supplies, services | | | 183,476 | | | | | (183,476) |
| Additional PERS rate contribution | | 312,000 | | | | | | (312,000) |
| Special Ed Encroachment Increase | | | | (259,023) | | 259,023 | 259,023 | (259,023) |
| | 571,249 | 280,844 | 425,761 | 183,476 | 430,977 | (540,977) | (690,977) | (1,030,353) |

¹ Using LCFF Calculator, split out base funding (Unrestricted) from Supplemental/Concentration proportional funding (reflected here as Restricted)

MIUSD - SUPPLEMENTAL & CONCENTRATION DISTRIBUTION

| Description | Total LCFF | Base | Supp/ Conc | Progress % |
|---|-------------|-------------|--------------|------------|
| Total Target funding by 2021 | 89,792,139 | 69,094,707 | 20,697,432 | |
| Less: LCFF Transition (2012-13 Adj. Base) | 57,466,621 | 57,466,621 | \$0 | |
| Difference | 32,325,518 | 11,628,086 | \$20,697,432 | |
| 2013-14 Progress Toward Target | \$3,807,946 | \$1,369,028 | 2,438,918 | 11.78% |
| <i>new money and proportionality (WestEd version)</i> | 6.6% | | 4.1% | |

| Description | Total LCFF | Base | Supp/ Conc | Progress % |
|---|-------------|-------------|-------------|------------|
| Total Target funding by 2021 | 88,940,388 | 68,443,458 | 20,496,930 | |
| Less: LCFF Transition (2012-13 Adj. Base) | 60,505,859 | 58,066,941 | 2,438,918 | |
| Difference | 28,434,529 | 10,376,517 | 18,058,012 | |
| 2014-15 Progress Toward Target | \$7,975,885 | \$2,910,613 | \$5,065,272 | 28.05% |
| <i>new money and proportionality (WestEd version)</i> | 13.2% | | 12.3% | |

| Description | Total LCFF | Base | Supp/ Conc | Progress % |
|---|-------------|------------|--------------|------------|
| Total Target funding by 2021 | 90,796,911 | 69,864,944 | 20,931,967 | |
| Less: LCFF Transition (2012-13 Adj. Base) | 68,481,745 | 60,977,555 | \$7,504,190 | |
| Difference | 22,315,166 | 8,887,389 | \$13,427,777 | |
| 2015-16 Progress Toward Target | \$1,740,583 | \$693,216 | \$1,047,367 | 7.80% |
| <i>new money and proportionality (WestEd version)</i> | 2.5% | | 13.9% | |

| Description | Total LCFF | Base | Supp/ Conc | Progress % |
|---|-------------|------------|--------------|------------|
| Total Target funding by 2021 | 92,854,689 | 71,439,213 | 21,415,476 | |
| Less: LCFF Transition (2012-13 Adj. Base) | 70,222,328 | 64,109,689 | \$6,112,639 | |
| Difference | 22,632,361 | 7,329,524 | \$15,302,837 | |
| 2016-17 Progress Toward Target | \$1,901,118 | \$615,680 | \$1,285,438 | 8.40% |

| Description | 2013-14 | 2014-15 | 2015-16 | Cumulative |
|-------------|---------|---------|---------|------------|
|-------------|---------|---------|---------|------------|

| | | | | |
|--|--------------|--------------|--------------|--|
| Revised Base Funding | 58,835,649 | 60,977,554 | 61,670,771 | |
| Revised Supplemental & Concentration Funding | 2,438,918 | 7,504,190 | 8,551,557 | |
| Total Revised Funding | \$61,274,567 | \$68,481,744 | \$70,222,328 | |

| | | | | |
|--|--------------|--------------|--------------|--|
| Prior Estimated Base Funding | \$59,166,264 | \$59,820,132 | \$60,410,821 | |
| Prior Estimated Supplemental & Concentration Funding | \$2,110,569 | \$2,814,672 | \$3,683,754 | |
| Total Estimated Prior Funding | \$61,276,833 | \$62,634,804 | \$64,094,575 | |

| | | | | |
|--|-------------|-------------|-------------|--------------|
| Base Funding - Difference | (\$330,615) | \$1,157,422 | \$1,259,950 | \$2,086,757 |
| Supplemental & Concentration Funding - Difference | \$328,349 | \$4,689,518 | \$4,867,803 | \$9,885,670 |
| Total Funding - Difference to Budget/MYP at Second Int | (\$2,266) | \$5,846,940 | \$6,127,753 | \$11,972,427 |

Components of Fund Balance

| | 2013-14 | 2014-15 | 2015-16 |
|--------------------------------------|-------------|--------------|--------------|
| Total Ending Fund Balance | \$8,715,914 | \$12,098,962 | \$17,266,979 |
| Revolving Fund | \$30,000 | \$30,000 | \$30,000 |
| Stores | \$425,000 | \$425,000 | \$425,000 |
| <u>Assignments</u> | | | |
| Technology E-Rate | \$293,000 | \$293,000 | \$293,000 |
| Second half of LA adoption | \$0 | \$500,000 | \$0 |
| Security Camera Project | \$369,000 | \$369,000 | \$369,000 |
| Unbudgeted Supplemental/Concentr | \$0 | \$3,919,880 | \$5,919,880 |
| Total Assigned | \$662,000 | \$5,081,880 | \$6,581,880 |
| Restricted Balances | \$631,846 | \$0 | \$0 |
| Reserve for Economic Uncertainty 3% | \$2,459,006 | \$2,437,467 | \$2,464,618 |
| LCFF Reserve (up to 5%) ¹ | \$2,438,000 | \$4,021,461 | \$1,740,000 |
| Unappropriated/Available | \$2,070,062 | \$603,154 | \$6,025,482 |
| Percent Unappropriated | 2.5% | 0.7% | 7.4% |

Switch of Transportation Tracking from Restricted
(Res 7230/7240) to Unrestricted

| | <u>Transp Changes</u> |
|---|-----------------------|
| Revenues: | |
| Local Revenue - fees | \$50,000 |
| Contribution from Unrestricted (encroachment) | \$4,305,783 |
| | <u>\$4,355,783</u> |
| Expenditures: | |
| Classified Salaries and Benefits | \$3,377,919 |
| Supplies, gas, services | \$749,172 |
| Capital Outlay | \$228,692 |
| | <u>\$4,355,783</u> |
| Net impact of switch to Unrestricted | <u><u>\$0</u></u> |

UNRESTRICTED General Fund
Marysville Joint Unified School District
Changes Since First Interim

| | <u>2013-14</u> |
|--|---------------------------|
| Excess of Expenditures over Revenues at First Interim | (\$427,728) |
| Revenue Changes | |
| LCFF Funding - adjust for ADA, recalculations | (\$173,932) |
| Local Funding - donations | \$62,690 |
| Contributions to Restricted Programs (move transportation costs) | \$4,355,783 |
| Contributions to Restricted - Special Ed, Transp and Title II | (\$252,728) |
| Total Revenue Changes | \$3,991,813 |
| Expenditure Changes | |
| Move Transportation to Unrestricted (offset Contribution) | \$4,355,783 |
| Other Classified staffing changes | (\$137,724) |
| Increase to Books and Supplies, Services | (\$175,093) |
| Additional Certificated CSR over Title II budget limit | \$173,878 |
| Capital Outlay Project | \$216,116 |
| Change in indirect costs | \$111,431 |
| Total Expenditure Changes | \$4,544,391 |
| Revised Excess of Expenditures over Revenues 2013-14 | <u>(\$980,306)</u> |

Marysville Joint USD

Contributions to Restricted Programs

| | Resource | Actual 2011-12 | Actual 2012-13 | Budget 13-14 | Percent Increase |
|----------------------------------|----------|-------------------|-------------------|-----------------|---------------------|
| Unrestricted General Fund | 0000 | (\$5,945,377) | (\$7,475,868) | (\$5,299,262) | -29% |
| NCLB Title II, A Teacher Quality | 4035 | | | 115,465 | |
| Special Education | 6500 | 1,936,836 | 2,920,225 | 3,322,502 | 14% |
| Transportation Home to School | 7230 | 1,788,818 | 1,714,412 | Note 1 | |
| Transportation Special Ed | 7240 | 268,431 | 1,013,876 | Note 1 | |
| On-going Maintenance | 8150 | 1,922,149 | 1,827,355 | 1,861,295 | 2% |
| School Readiness | 9041 | 29,143 | | | |
| Total GF | | - | - | - | |



Note 1 - Due to LCFF and transportation revenues included in total unrestricted LCFF funding, total expenditures were moved to Unrestricted GF to be covered by LCFF revenues (and prior contributions). Total Transportation Costs in current year = \$4.3M, a 57% increase over prior year.

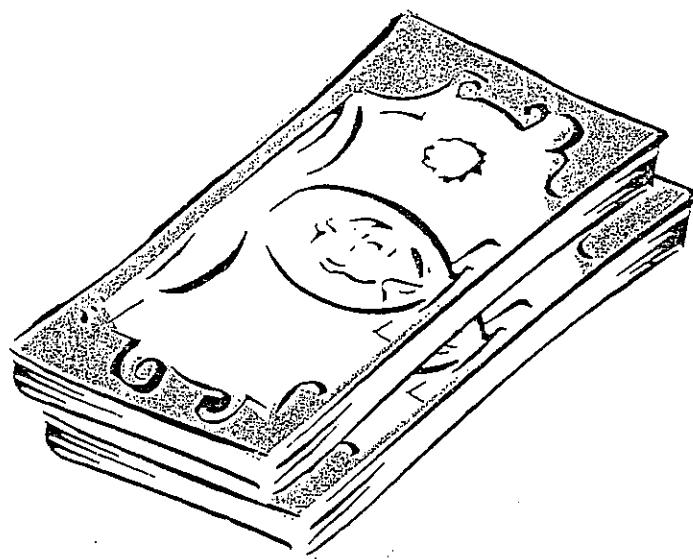
Marysville Joint USD

| Fund | | Ending Fund Balance 6/30/13 | 2013-14 Budget | Ending Fund Balance 6/30/14 |
|----------------------------------|----|--------------------------------|-------------------|-----------------------------------|
| Charter School Special Revenue | 09 | \$215,128 | \$13,981 | \$229,109 |
| Adult Education | 11 | \$173,122 | (\$8,207) | \$164,915 |
| Child Development | 12 | \$122,526 | \$975 | \$123,501 |
| Cafeteria | 13 | \$1,539,882 | (\$59,435) | \$1,480,447 |
| Deferred Maintenance | 14 | \$24,500 | \$2,300 | \$26,800 |
| Building | 21 | \$3,142,068 | (\$3,046,385) | \$95,683 |
| Capital Facilities | 25 | \$5,400,013 | (\$3,669,526) | \$1,730,487 |
| County School Facilities Fund | 35 | \$138,605 | \$2,000 | \$140,605 |
| Bond Interest Redemption Fund | 51 | \$2,177,135 | \$200,650 | \$2,377,785 |
| Debt Service for Blended Comp Un | 52 | \$1,435,067 | \$60,190 | \$1,495,257 |



Marysville Joint Unified School District

General Fund



Section I

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: _____

Date: _____

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: March 11, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gay Todd

Telephone: 530-749-6101

Title: Superintendent

E-mail: gtodd@mjustd.com

Criteria and Standards Review Summary

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

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

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

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 46,511,095.00 | 59,300,749.00 | 31,615,544.00 | 59,126,817.00 | (173,932.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 22,285.00 | 22,285.00 | 7,200.00 | 22,285.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 8,878,022.00 | 1,510,482.00 | 676,123.66 | 1,510,482.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,098,189.00 | 1,098,189.00 | 268,076.55 | 1,210,879.00 | 112,690.00 | 10.3% |
| 5) TOTAL, REVENUES | | | 56,509,591.00 | 61,931,705.00 | 32,566,944.21 | 61,870,463.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 28,185,758.00 | 28,122,651.05 | 15,266,976.12 | 28,296,529.45 | (173,878.40) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 6,546,054.00 | 6,623,629.84 | 4,937,266.78 | 8,766,859.48 | (2,143,229.64) | -32.4% |
| 3) Employee Benefits | | 3000-3999 | 10,692,060.00 | 10,998,805.75 | 6,663,506.64 | 12,095,773.47 | (1,096,967.72) | -10.0% |
| 4) Books and Supplies | | 4000-4999 | 1,212,034.00 | 3,192,649.03 | 1,065,316.36 | 3,766,647.76 | (573,998.73) | -18.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,045,354.00 | 5,221,758.82 | 3,232,903.81 | 5,221,837.60 | (78.78) | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 44,313.00 | 25,000.00 | 18,236.92 | 276,116.00 | (251,116.00) | -1004.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 0.00 | 19,312.03 | 213,003.01 | 213,004.03 | (193,692.00) | -1003.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,174,019.00) | (1,196,690.68) | (26,485.99) | (1,085,734.75) | (110,955.93) | 9.3% |
| 9) TOTAL, EXPENDITURES | | | 50,551,554.00 | 53,007,115.84 | 31,370,723.65 | 57,551,033.04 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 5,958,037.00 | 8,924,589.16 | 1,196,220.56 | 4,319,429.96 | | |
| 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 | (7,873,212.00) | (9,352,317.00) | 0.00 | (5,299,262.00) | 4,053,055.00 | -43.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,873,212.00) | (9,352,317.00) | 0.00 | (5,299,262.00) | | |

| 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) | | | (1,915,175.00) | (427,727.84) | 1,196,220.56 | (979,832.04) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,064,374.61 | 9,064,374.61 | | 9,064,374.61 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,064,374.61 | 9,064,374.61 | | 9,064,374.61 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,064,374.61 | 9,064,374.61 | | 9,064,374.61 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,149,199.61 | 8,636,646.77 | | 8,084,542.57 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 30,000.00 | 30,000.00 | | 30,000.00 | | |
| Stores | | 9712 | 425,000.00 | 425,000.00 | | 425,000.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,100,701.00 | 1,100,701.00 | | 4,587,872.40 | | |
| Technology E-Rate Reimbursement | 0000 | 9780 | 293,411.00 | | | | | |
| Mandated Cost Reimbursement | 0000 | 9780 | 437,749.00 | | | | | |
| Security Camera Project - from refund | 0000 | 9780 | 369,541.00 | | | | | |
| Technology E-Rate Reimbursement | 0000 | 9780 | | 293,411.00 | | | | |
| Mandated Cost Reimbursement | 0000 | 9780 | | 437,749.00 | | | | |
| Security Camera Project (from refunde | 0000 | 9780 | | 369,541.00 | | | | |
| Assigned for projects not yet prioritiz | 0000 | 9780 | | | | 662,000.00 | | |
| LCFF Reserve per SSC recommendati | 0000 | 9780 | | | | 2,438,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,314,355.00 | 2,314,355.00 | | 2,458,991.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,279,143.61 | 4,766,590.77 | | 582,679.17 | | |

| 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 | 26,800,241.00 | 41,416,515.00 | 21,569,056.00 | 41,108,873.00 | (307,642.00) | -0.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 9,971,404.00 | 8,432,590.00 | 4,216,295.00 | 8,432,590.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 194,469.00 | 198,459.00 | 156,515.99 | 198,459.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 28,127.00 | 30,922.00 | 24,473.77 | 30,922.00 | 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 | 10,925,043.00 | 10,843,910.00 | 5,664,185.88 | 10,843,910.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 539,825.00 | 552,046.00 | 9,607.59 | 552,046.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 14,603.00 | 20,364.00 | 226.49 | 20,364.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | (10,974.00) | 0.00 | (10,974.00) | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,193,367.00 | 988,393.00 | 385,557.30 | 988,393.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF/Revenue Limit Sources | | | 49,667,079.00 | 62,472,225.00 | 32,025,918.02 | 62,164,583.00 | (307,642.00) | -0.5% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (2,147,690.00) | (2,147,690.00) | 0.00 | (2,147,690.00) | 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 | 130,137.00 | 0.00 | 300.48 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,138,431.00) | (1,023,786.00) | (410,674.50) | (890,076.00) | 133,710.00 | -13.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 46,511,095.00 | 59,300,749.00 | 31,615,544.00 | 59,126,817.00 | (173,932.00) | -0.3% |
| 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 | 22,285.00 | 22,285.00 | 0.00 | 22,285.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | | | | | |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | | | | | | |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | | | | | |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | | | | | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | | | | | |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other No Child Left Behind | 3011-3020, 3026- 3205, 4036-4126, 5510 | 8290 | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | | | | | |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 7,200.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 22,285.00 | 22,285.00 | 7,200.00 | 22,285.00 | 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 | 2,456,874.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 417,554.00 | 311,759.00 | 311,759.00 | 311,759.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,165,352.00 | 1,165,352.00 | 307,339.66 | 1,165,352.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 4,838,242.00 | 33,371.00 | 57,025.00 | 33,371.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE | | | 8,878,022.00 | 1,510,482.00 | 676,123.66 | 1,510,482.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF/RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF/Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 3,500.00 | 3,500.00 | 783.32 | 3,500.00 | 0.00 | 0.0% |
| Interest | | 8660 | 90,000.00 | 90,000.00 | 20,376.27 | 70,000.00 | (20,000.00) | -22.2% |
| 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 | 844,689.00 | 844,689.00 | 84,115.80 | 894,689.00 | 50,000.00 | 5.9% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 160,000.00 | 160,000.00 | 162,801.16 | 242,690.00 | 82,690.00 | 51.7% |
| 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 | | | 1,098,189.00 | 1,098,189.00 | 268,076.55 | 1,210,879.00 | 112,690.00 | 10.3% |
| TOTAL, REVENUES | | | 56,509,591.00 | 61,931,705.00 | 32,566,944.21 | 61,870,463.00 | (61,242.00) | -0.1% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries | | 1100 | 24,671,067.00 | 24,113,557.05 | 12,936,168.31 | 24,335,288.69 | (221,731.64) | -0.9% |
| Certificated Pupil Support Salaries | | 1200 | 308,146.00 | 505,275.12 | 281,504.56 | 505,275.12 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,122,821.00 | 3,403,486.88 | 1,990,776.25 | 3,355,633.64 | 47,853.24 | 1.4% |
| Other Certificated Salaries | | 1900 | 83,724.00 | 100,332.00 | 58,527.00 | 100,332.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 28,185,758.00 | 28,122,651.05 | 15,266,976.12 | 28,296,529.45 | (173,878.40) | -0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 200,379.00 | 293,596.95 | 135,867.91 | 306,003.64 | (12,406.69) | -4.2% |
| Classified Support Salaries | | 2200 | 2,670,363.00 | 2,668,297.78 | 2,593,450.42 | 4,681,425.36 | (2,013,127.58) | -75.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 604,458.00 | 604,458.00 | 473,582.64 | 756,209.00 | (151,751.00) | -25.1% |
| Clerical, Technical and Office Salaries | | 2400 | 3,033,854.00 | 3,019,777.11 | 1,684,099.09 | 2,956,057.48 | 63,719.63 | 2.1% |
| Other Classified Salaries | | 2900 | 37,000.00 | 37,500.00 | 50,266.72 | 67,164.00 | (29,664.00) | -79.1% |
| TOTAL, CLASSIFIED SALARIES | | | 6,546,054.00 | 6,623,629.84 | 4,937,266.78 | 8,766,859.48 | (2,143,229.64) | -32.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,185,190.00 | 2,229,238.57 | 1,220,934.37 | 2,254,551.62 | (25,313.05) | -1.1% |
| PERS | | 3201-3202 | 794,851.00 | 861,860.23 | 562,163.41 | 1,046,904.15 | (185,043.92) | -21.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 829,476.00 | 912,491.87 | 543,366.88 | 1,039,257.88 | (126,766.01) | -13.9% |
| Health and Welfare Benefits | | 3401-3402 | 5,465,675.00 | 5,703,434.90 | 3,356,791.21 | 6,332,892.30 | (629,457.40) | -11.0% |
| Unemployment Insurance | | 3501-3502 | 15,690.00 | 18,278.82 | 46,282.56 | 42,540.38 | (24,261.56) | -132.7% |
| Workers' Compensation | | 3601-3602 | 471,994.00 | 467,932.99 | 282,270.61 | 519,268.23 | (51,335.24) | -11.0% |
| OPEB, Allocated | | 3701-3702 | 885,811.00 | 805,568.37 | 651,697.60 | 860,358.91 | (54,790.54) | -6.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 43,373.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 10,692,060.00 | 10,998,805.75 | 6,663,506.64 | 12,095,773.47 | (1,096,967.72) | -10.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 5,770.00 | 11,145.00 | 5,404.00 | 12,419.13 | (1,274.13) | -11.4% |
| Books and Other Reference Materials | | 4200 | 3,409.00 | 4,269.06 | 2,813.21 | 10,210.20 | (5,941.14) | -139.2% |
| Materials and Supplies | | 4300 | 1,033,092.00 | 2,859,369.77 | 937,259.40 | 3,214,180.70 | (354,810.93) | -12.4% |
| Noncapitalized Equipment | | 4400 | 169,763.00 | 317,865.20 | 119,839.75 | 529,837.73 | (211,972.53) | -66.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,212,034.00 | 3,192,649.03 | 1,065,316.36 | 3,766,647.76 | (573,998.73) | -18.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 459.00 | 24,061.61 | 2,772.00 | 23,762.01 | 299.60 | 1.2% |
| Travel and Conferences | | 5200 | 79,819.00 | 123,019.29 | 75,393.13 | 170,607.30 | (47,588.01) | -38.7% |
| Dues and Memberships | | 5300 | 16,168.00 | 17,668.00 | 15,234.05 | 17,668.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 676,420.00 | 691,994.00 | 659,567.34 | 691,994.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,480,191.00 | 2,523,191.00 | 1,442,550.73 | 2,523,191.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 329,481.00 | 404,275.94 | 350,294.46 | 620,698.74 | (216,422.80) | -53.5% |
| Transfers of Direct Costs | | 5710 | 123,758.00 | 126,458.17 | (99,425.93) | (166,048.89) | 292,507.06 | 231.3% |
| Transfers of Direct Costs - Interfund | | 5750 | (8,311.00) | (7,832.71) | (17,134.64) | (46,274.41) | 38,441.70 | -490.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,196,735.00 | 1,167,439.52 | 553,580.19 | 1,234,430.85 | (66,991.33) | -5.7% |
| Communications | | 5900 | 150,634.00 | 151,484.00 | 250,072.48 | 151,809.00 | (325.00) | -0.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,045,354.00 | 5,221,758.82 | 3,232,903.81 | 5,221,837.60 | (78.78) | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 18,236.22 | 193,989.00 | (193,989.00) | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 19,313.00 | 0.00 | (1.30) | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 25,000.00 | 25,000.00 | 0.00 | 82,127.00 | (57,127.00) | -228.5% |
| TOTAL, CAPITAL OUTLAY | | | 44,313.00 | 25,000.00 | 18,236.92 | 276,116.00 | (251,116.00) | -1004.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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 | 1,453.72 | 53,113.72 | 53,113.72 | (51,660.00) | -3553.6% |
| Other Debt Service - Principal | | 7439 | 0.00 | 17,858.31 | 159,889.29 | 159,890.31 | (142,032.00) | -795.3% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 19,312.03 | 213,003.01 | 213,004.03 | (193,692.00) | -1003.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (384,109.00) | (399,751.68) | (3,576.50) | (288,795.75) | (110,955.93) | 27.8% |
| Transfers of Indirect Costs - Interfund | | 7350 | (789,910.00) | (796,939.00) | (22,909.49) | (796,939.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,174,019.00) | (1,196,690.68) | (26,485.99) | (1,085,734.75) | (110,955.93) | 9.3% |
| TOTAL, EXPENDITURES | | | 50,551,554.00 | 53,007,115.84 | 31,370,723.65 | 57,551,033.04 | (4,543,917.20) | -8.6% |

| 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 | (7,873,212.00) | (9,352,317.00) | 0.00 | (5,299,262.00) | 4,053,055.00 | -43.3% |
| 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 | | | (7,873,212.00) | (9,352,317.00) | 0.00 | (5,299,262.00) | 4,053,055.00 | -43.3% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (7,873,212.00) | (9,352,317.00) | 0.00 | (5,299,262.00) | 4,053,055.00 | -43.3% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 2,147,690.00 | 2,147,690.00 | 0.00 | 2,147,690.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,730,073.00 | 7,422,016.80 | 1,088,894.42 | 7,329,565.21 | (92,451.59) | -1.2% |
| 3) Other State Revenue | | 8300-8599 | 6,302,758.00 | 4,694,445.91 | 3,311,561.70 | 4,703,638.91 | 9,193.00 | 0.2% |
| 4) Other Local Revenue | | 8600-8799 | 3,539,310.00 | 3,587,802.94 | 2,016,130.15 | 3,600,709.78 | 12,906.84 | 0.4% |
| 5) TOTAL, REVENUES | | | 18,719,831.00 | 17,851,955.65 | 6,416,586.27 | 17,781,603.90 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,326,198.00 | 5,756,674.65 | 3,578,406.39 | 5,799,036.93 | (42,362.28) | -0.7% |
| 2) Classified Salaries | | 2000-2999 | 6,858,762.00 | 6,389,749.13 | 2,464,845.87 | 4,309,176.09 | 2,080,573.04 | 32.6% |
| 3) Employee Benefits | | 3000-3999 | 4,661,778.00 | 4,366,186.07 | 1,775,578.50 | 3,383,029.79 | 983,156.28 | 22.5% |
| 4) Books and Supplies | | 4000-4999 | 4,094,356.00 | 6,053,616.11 | 725,279.54 | 4,829,695.45 | 1,223,920.66 | 20.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,289,436.00 | 3,044,734.35 | 1,222,965.68 | 3,517,447.43 | (472,713.08) | -15.5% |
| 6) Capital Outlay | | 6000-6999 | 35,000.00 | 479,936.00 | (43.70) | 444,936.00 | 35,000.00 | 7.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 1,943,961.00 | 2,011,484.00 | 92,307.00 | 1,843,231.00 | 168,253.00 | 8.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 384,109.00 | 399,751.68 | 3,576.50 | 288,795.75 | 110,955.93 | 27.8% |
| 9) TOTAL, EXPENDITURES | | | 26,593,600.00 | 28,502,131.99 | 9,862,915.78 | 24,415,348.44 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (7,873,769.00) | (10,650,176.34) | (3,446,329.51) | (6,633,744.54) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 7,873,212.00 | 9,352,317.00 | 0.00 | 5,299,262.00 | (4,053,055.00) | -43.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,873,212.00 | 9,352,317.00 | 0.00 | 5,299,262.00 | | |

| 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) | | | (557.00) | (1,297,859.34) | (3,446,329.51) | (1,334,482.54) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,966,329.28 | 1,966,329.28 | | 1,966,329.28 | 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) | | | 1,966,329.28 | 1,966,329.28 | | 1,966,329.28 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,966,329.28 | 1,966,329.28 | | 1,966,329.28 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,965,772.28 | 668,469.94 | | 631,846.74 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,965,772.28 | 668,469.94 | | 631,846.74 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF/Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 2,147,690.00 | 2,147,690.00 | 0.00 | 2,147,690.00 | 0.00 | 0.0% |
| All Other LCFF/Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 2,147,690.00 | 2,147,690.00 | 0.00 | 2,147,690.00 | 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 | 1,150,575.00 | 1,423,072.00 | 0.00 | 1,448,424.00 | 25,352.00 | 1.8% |
| Special Education Discretionary Grants | | 8182 | 110,154.00 | 202,388.00 | 61,780.04 | 196,321.00 | (6,067.00) | -3.0% |
| 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% |

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance58 72736 0000000
Form 011

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 3,292,699.00 | 3,704,805.35 | 674,415.43 | 3,678,638.43 | (26,166.92) | -0.7% |
| 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 | 726,314.00 | 695,469.00 | 159,898.24 | 580,004.00 | (115,465.00) | -16.6% |
| 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 | 207,170.00 | 223,131.21 | 23,137.21 | 239,092.42 | 15,961.21 | 7.2% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 598,900.00 | 519,584.38 | 10,136.12 | 529,720.50 | 10,136.12 | 2.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 93,163.00 | 99,308.00 | 0.00 | 99,308.00 | 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 | 551,098.00 | 554,258.86 | 159,527.38 | 558,056.86 | 3,798.00 | 0.7% |
| TOTAL, FEDERAL REVENUE | | | 6,730,073.00 | 7,422,016.80 | 1,088,894.42 | 7,329,565.21 | (92,451.59) | -1.2% |
| 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 | 1,268,038.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 2,476,653.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 188,724.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 281,940.00 | 281,940.00 | 435.73 | 281,940.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,559,358.00 | 1,559,358.00 | 957,455.20 | 1,473,008.00 | (86,350.00) | -5.5% |
| 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 | 528,045.00 | 2,853,147.91 | 2,353,670.77 | 2,948,690.91 | 95,543.00 | 3.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE | | | 6,302,758.00 | 4,694,445.91 | 3,311,561.70 | 4,703,638.91 | 9,193.00 | 0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | (50,000.00) | -100.0% |
| Interagency Services | All Other | 8677 | 420,632.00 | 463,910.32 | 54,626.21 | 464,391.09 | 480.77 | 0.1% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 119,667.00 | 410,993.62 | 446,030.94 | 457,184.69 | 46,191.07 | 11.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 10,000.00 | 5,000.00 | 15,000.00 | 5,000.00 | 50.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 2,949,011.00 | 2,652,899.00 | 1,510,473.00 | 2,664,134.00 | 11,235.00 | 0.4% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,539,310.00 | 3,587,802.94 | 2,016,130.15 | 3,600,709.78 | 12,906.84 | 0.4% |
| TOTAL, REVENUES | | | 18,719,831.00 | 17,851,955.65 | 6,416,586.27 | 17,781,603.90 | (70,351.75) | -0.4% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,238,088.00 | 4,106,183.63 | 2,646,306.91 | 4,154,124.39 | (47,940.76) | -1.2% |
| Certificated Pupil Support Salaries | | 1200 | 1,452,744.00 | 1,161,283.79 | 667,473.04 | 1,164,831.32 | (3,547.53) | -0.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 448,185.00 | 302,026.23 | 122,097.50 | 292,900.22 | 9,126.01 | 3.0% |
| Other Certificated Salaries | | 1900 | 187,181.00 | 187,181.00 | 142,528.94 | 187,181.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 6,326,198.00 | 5,756,674.65 | 3,578,406.39 | 5,799,036.93 | (42,362.28) | -0.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,670,101.00 | 2,359,191.86 | 1,357,581.18 | 2,389,357.24 | (30,165.38) | -1.3% |
| Classified Support Salaries | | 2200 | 3,296,036.00 | 3,207,771.46 | 751,725.53 | 1,378,578.61 | 1,829,192.85 | 57.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 563,011.00 | 448,393.80 | 144,027.02 | 212,813.68 | 235,580.12 | 52.5% |
| Clerical, Technical and Office Salaries | | 2400 | 329,614.00 | 372,659.20 | 210,896.14 | 325,906.16 | 46,753.04 | 12.5% |
| Other Classified Salaries | | 2900 | 0.00 | 1,732.81 | 616.00 | 2,520.40 | (787.59) | -45.5% |
| TOTAL, CLASSIFIED SALARIES | | | 6,858,762.00 | 6,389,749.13 | 2,464,845.87 | 4,309,176.09 | 2,080,573.04 | 32.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 468,476.00 | 461,323.02 | 280,000.31 | 480,687.25 | (19,364.23) | -4.2% |
| PERS | | 3201-3202 | 648,672.00 | 619,243.85 | 215,461.25 | 383,928.30 | 235,315.55 | 38.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 614,967.00 | 547,998.51 | 231,160.09 | 403,212.98 | 144,785.53 | 26.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,452,540.00 | 2,360,038.85 | 950,061.63 | 1,798,029.05 | 562,009.80 | 23.8% |
| Unemployment Insurance | | 3501-3502 | 6,029.00 | 11,374.97 | 13,514.21 | 10,407.78 | 967.19 | 8.5% |
| Workers' Compensation | | 3601-3602 | 206,147.00 | 181,722.79 | 84,329.61 | 150,179.01 | 31,543.78 | 17.4% |
| OPEB, Allocated | | 3701-3702 | 192,567.00 | 184,484.08 | 1,051.40 | 156,585.42 | 27,898.66 | 15.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 72,380.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,661,778.00 | 4,366,186.07 | 1,775,578.50 | 3,383,029.79 | 983,156.28 | 22.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 281,940.00 | 291,183.31 | 29,708.23 | 298,408.31 | (7,225.00) | -2.5% |
| Books and Other Reference Materials | | 4200 | 6,725.00 | 23,147.79 | 14,044.11 | 27,187.03 | (4,039.24) | -17.4% |
| Materials and Supplies | | 4300 | 3,571,339.00 | 5,217,134.63 | 372,771.73 | 4,019,188.43 | 1,197,946.20 | 23.0% |
| Noncapitalized Equipment | | 4400 | 234,352.00 | 522,150.38 | 308,755.47 | 484,911.68 | 37,238.70 | 7.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,094,356.00 | 6,053,616.11 | 725,279.54 | 4,829,695.45 | 1,223,920.66 | 20.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 409,604.00 | 1,209,649.46 | 444,528.55 | 1,326,874.75 | (117,225.29) | -9.7% |
| Travel and Conferences | | 5200 | 150,679.00 | 205,343.58 | 109,620.59 | 263,419.42 | (58,075.84) | -28.3% |
| Dues and Memberships | | 5300 | 500.00 | 653.00 | 140.00 | 933.00 | (280.00) | -42.9% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 213,312.00 | 281,781.10 | 37,931.49 | 90,360.17 | 191,420.93 | 67.9% |
| Transfers of Direct Costs | | 5710 | (123,758.00) | (126,458.17) | 99,425.92 | 166,048.89 | (292,507.06) | 231.3% |
| Transfers of Direct Costs - Interfund | | 5750 | (33,250.00) | (30,511.00) | 802.04 | 5,004.00 | (35,515.00) | 116.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,663,151.00 | 1,492,943.41 | 523,616.94 | 1,654,362.81 | (161,419.40) | -10.8% |
| Communications | | 5900 | 9,198.00 | 11,332.97 | 6,900.15 | 10,444.39 | 868.58 | 7.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,289,436.00 | 3,044,734.35 | 1,222,965.68 | 3,517,447.43 | (472,713.08) | -15.5% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 444,936.00 | (43.70) | 444,936.00 | 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 | 35,000.00 | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 100.0% |
| TOTAL, CAPITAL OUTLAY | | | 35,000.00 | 479,936.00 | (43.70) | 444,936.00 | 35,000.00 | 7.3% |
| 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 | 1,750,269.00 | 1,817,792.00 | 92,307.00 | 1,843,231.00 | (25,439.00) | -1.4% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 51,660.00 | 51,660.00 | 0.00 | 0.00 | 51,660.00 | 100.0% |
| Other Debt Service - Principal | | 7439 | 142,032.00 | 142,032.00 | 0.00 | 0.00 | 142,032.00 | 100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,943,961.00 | 2,011,484.00 | 92,307.00 | 1,843,231.00 | 168,253.00 | 8.4% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 384,109.00 | 399,751.68 | 3,576.50 | 288,795.75 | 110,955.93 | 27.8% |
| 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 | | | 384,109.00 | 399,751.68 | 3,576.50 | 288,795.75 | 110,955.93 | 27.8% |
| TOTAL, EXPENDITURES | | | 26,593,600.00 | 28,502,131.99 | 9,862,915.78 | 24,415,348.44 | 4,086,783.55 | 14.3% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 7,873,212.00 | 9,352,317.00 | 0.00 | 5,299,262.00 | (4,053,055.00) | -43.3% |
| 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 | | | 7,873,212.00 | 9,352,317.00 | 0.00 | 5,299,262.00 | (4,053,055.00) | -43.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | | | | |
| | | | 7,873,212.00 | 9,352,317.00 | 0.00 | 5,299,262.00 | 4,053,055.00 | -43.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 48,658,785.00 | 61,448,439.00 | 31,615,544.00 | 61,274,507.00 | (173,932.00) | -0.3% |
| 2) Federal Revenue | | 8100-8299 | 6,752,358.00 | 7,444,301.80 | 1,096,094.42 | 7,351,850.21 | (92,451.59) | -1.2% |
| 3) Other State Revenue | | 8300-8599 | 15,180,780.00 | 6,204,927.91 | 3,987,685.36 | 6,214,120.91 | 9,193.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,637,499.00 | 4,685,991.94 | 2,284,206.70 | 4,811,588.78 | 125,596.84 | 2.7% |
| 5) TOTAL, REVENUES | | | 75,229,422.00 | 79,783,660.65 | 38,983,530.48 | 79,652,066.90 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 34,511,956.00 | 33,879,325.70 | 18,845,382.51 | 34,095,566.38 | (216,240.68) | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 13,404,816.00 | 13,013,378.97 | 7,402,112.65 | 13,076,035.57 | (62,656.60) | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 15,353,838.00 | 15,364,991.82 | 8,439,085.14 | 15,478,803.26 | (113,811.44) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 5,306,390.00 | 9,246,265.14 | 1,790,595.90 | 8,596,343.21 | 649,921.93 | 7.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,334,790.00 | 8,266,493.17 | 4,455,869.49 | 8,739,285.03 | (472,791.86) | -5.7% |
| 6) Capital Outlay | | 6000-6999 | 79,313.00 | 504,936.00 | 18,193.22 | 721,052.00 | (216,116.00) | -42.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | | | | | | |
| | | 7400-7499 | 1,943,961.00 | 2,030,796.03 | 305,310.01 | 2,056,235.03 | (25,439.00) | -1.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (789,910.00) | (796,939.00) | (22,909.49) | (796,939.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 77,145,154.00 | 81,509,247.83 | 41,233,639.43 | 81,966,381.48 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (1,915,732.00) | (1,725,587.18) | (2,250,108.95) | (2,314,314.58) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,915,732.00) | (1,725,587.18) | (2,250,108.95) | (2,314,314.58) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,030,703.89 | 11,030,703.89 | | 11,030,703.89 | 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) | | | 11,030,703.89 | 11,030,703.89 | | 11,030,703.89 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,030,703.89 | 11,030,703.89 | | 11,030,703.89 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,114,971.89 | 9,305,116.71 | | 8,716,389.31 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 30,000.00 | 30,000.00 | | 30,000.00 | | |
| Stores | | 9712 | 425,000.00 | 425,000.00 | | 425,000.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,965,772.28 | 668,469.94 | | 631,846.74 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,100,701.00 | 1,100,701.00 | | 4,587,872.40 | | |
| Technology E-Rate Reimbursement | 0000 | 9780 | 293,411.00 | | | | | |
| Mandated Cost Reimbursement | 0000 | 9780 | 437,749.00 | | | | | |
| Security Camera Project - from refunds | 0000 | 9780 | 369,541.00 | | | | | |
| Technology E-Rate Reimbursement | 0000 | 9780 | | 293,411.00 | | | | |
| Mandated Cost Reimbursement | 0000 | 9780 | | 437,749.00 | | | | |
| Security Camera Project (from refunds) | 0000 | 9780 | | 369,541.00 | | | | |
| Assigned for projects not yet prioritized | 0000 | 9780 | | | | 662,000.00 | | |
| LCFF Reserve per SSC recommendation | 0000 | 9780 | | | | 2,438,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,314,355.00 | 2,314,355.00 | | 2,458,991.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,279,143.61 | 4,766,590.77 | | 582,679.17 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 26,800,241.00 | 41,416,515.00 | 21,569,056.00 | 41,108,873.00 | (307,642.00) | -0.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 9,971,404.00 | 8,432,590.00 | 4,216,295.00 | 8,432,590.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 194,469.00 | 198,459.00 | 156,515.99 | 198,459.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 28,127.00 | 30,922.00 | 24,473.77 | 30,922.00 | 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 | 10,925,043.00 | 10,843,910.00 | 5,664,185.88 | 10,843,910.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 539,825.00 | 552,046.00 | 9,607.59 | 552,046.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 14,603.00 | 20,364.00 | 226.49 | 20,364.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | (10,974.00) | 0.00 | (10,974.00) | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,193,367.00 | 988,393.00 | 385,557.30 | 988,393.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF/Revenue Limit Sources | | | 49,667,079.00 | 62,472,225.00 | 32,025,918.02 | 62,164,583.00 | (307,642.00) | -0.5% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000 | 8091 | (2,147,690.00) | (2,147,690.00) | 0.00 | (2,147,690.00) | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 2,147,690.00 | 2,147,690.00 | 0.00 | 2,147,690.00 | 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 | 130,137.00 | 0.00 | 300.48 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,138,431.00) | (1,023,786.00) | (410,674.50) | (890,076.00) | 133,710.00 | -13.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 48,658,785.00 | 61,448,439.00 | 31,615,544.00 | 61,274,507.00 | (173,932.00) | -0.3% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,150,575.00 | 1,423,072.00 | 0.00 | 1,448,424.00 | 25,352.00 | 1.8% |
| Special Education Discretionary Grants | | 8182 | 110,154.00 | 202,388.00 | 61,780.04 | 196,321.00 | (6,067.00) | -3.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 22,285.00 | 22,285.00 | 0.00 | 22,285.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 3,292,699.00 | 3,704,805.35 | 674,415.43 | 3,678,638.43 | (26,166.92) | -0.7% |
| 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 | 726,314.00 | 695,469.00 | 159,898.24 | 580,004.00 | (115,465.00) | -16.6% |
| 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 | 207,170.00 | 223,131.21 | 23,137.21 | 239,092.42 | 15,961.21 | 7.2% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | 598,900.00 | 519,584.38 | 10,136.12 | 529,720.50 | 10,136.12 | 2.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 93,163.00 | 99,308.00 | 0.00 | 99,308.00 | 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 | 551,098.00 | 554,258.86 | 166,727.38 | 558,056.86 | 3,798.00 | 0.7% |
| TOTAL, FEDERAL REVENUE | | | 6,752,358.00 | 7,444,301.80 | 1,096,094.42 | 7,351,850.21 | (92,451.59) | -1.2% |
| 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 | 1,268,038.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 2,476,653.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 188,724.00 | 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 | 2,456,874.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 417,554.00 | 311,759.00 | 311,759.00 | 311,759.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materi | | 8560 | 1,447,292.00 | 1,447,292.00 | 307,775.39 | 1,447,292.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 1,559,358.00 | 1,559,358.00 | 957,455.20 | 1,473,008.00 | (86,350.00) | -5.5% |
| 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 | 5,366,287.00 | 2,886,518.91 | 2,410,695.77 | 2,982,061.91 | 95,543.00 | 3.3% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE | | | 15,180,780.00 | 6,204,927.91 | 3,987,685.36 | 6,214,120.91 | 9,193.00 | 0.1% |

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
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| 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 | 3,500.00 | 3,500.00 | 783.32 | 3,500.00 | 0.00 | 0.0% |
| Interest | | 8660 | 90,000.00 | 90,000.00 | 20,376.27 | 70,000.00 | (20,000.00) | -22.2% |
| 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 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | (50,000.00) | -100.0% |
| Interagency Services | All Other | 8677 | 1,265,321.00 | 1,308,599.32 | 138,742.01 | 1,359,080.09 | 50,480.77 | 3.9% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 279,667.00 | 570,993.62 | 608,832.10 | 699,874.69 | 128,881.07 | 22.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 10,000.00 | 5,000.00 | 15,000.00 | 5,000.00 | 50.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 2,949,011.00 | 2,652,899.00 | 1,510,473.00 | 2,664,134.00 | 11,235.00 | 0.4% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,637,499.00 | 4,685,991.94 | 2,284,206.70 | 4,811,588.78 | 125,596.84 | 2.7% |
| TOTAL, REVENUES | | | 75,229,422.00 | 79,783,660.65 | 38,983,530.48 | 79,652,066.90 | (131,593.75) | -0.2% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 28,909,155.00 | 28,219,740.68 | 15,582,475.22 | 28,489,413.08 | (269,672.40) | -1.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,760,890.00 | 1,666,558.91 | 948,977.60 | 1,670,106.44 | (3,547.53) | -0.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,571,006.00 | 3,705,513.11 | 2,112,873.75 | 3,648,533.86 | 56,979.25 | 1.5% |
| Other Certificated Salaries | | 1900 | 270,905.00 | 287,513.00 | 201,055.94 | 287,513.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 34,511,956.00 | 33,879,325.70 | 18,845,382.51 | 34,095,566.38 | (216,240.68) | -0.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,870,480.00 | 2,652,788.81 | 1,493,449.09 | 2,695,360.88 | (42,572.07) | -1.6% |
| Classified Support Salaries | | 2200 | 5,966,399.00 | 5,876,069.24 | 3,345,175.95 | 6,060,003.97 | (183,934.73) | -3.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,167,469.00 | 1,052,851.80 | 617,609.66 | 969,022.68 | 83,829.12 | 8.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,363,468.00 | 3,392,436.31 | 1,894,995.23 | 3,281,963.64 | 110,472.67 | 3.3% |
| Other Classified Salaries | | 2900 | 37,000.00 | 39,232.81 | 50,882.72 | 69,684.40 | (30,451.59) | -77.6% |
| TOTAL, CLASSIFIED SALARIES | | | 13,404,816.00 | 13,013,378.97 | 7,402,112.65 | 13,076,035.57 | (62,656.60) | -0.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,653,666.00 | 2,690,561.59 | 1,500,934.68 | 2,735,238.87 | (44,677.28) | -1.7% |
| PERS | | 3201-3202 | 1,443,523.00 | 1,481,104.08 | 777,624.66 | 1,430,832.45 | 50,271.63 | 3.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,444,443.00 | 1,460,490.38 | 774,526.97 | 1,442,470.86 | 18,019.52 | 1.2% |
| Health and Welfare Benefits | | 3401-3402 | 7,918,215.00 | 8,063,473.75 | 4,306,852.84 | 8,130,921.35 | (67,447.60) | -0.8% |
| Unemployment Insurance | | 3501-3502 | 21,719.00 | 29,653.79 | 59,796.77 | 52,948.16 | (23,294.37) | -78.6% |
| Workers' Compensation | | 3601-3602 | 678,141.00 | 649,655.78 | 366,600.22 | 669,447.24 | (19,791.46) | -3.0% |
| OPEB, Allocated | | 3701-3702 | 1,078,378.00 | 990,052.45 | 652,749.00 | 1,016,944.33 | (26,891.88) | -2.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 115,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 15,353,838.00 | 15,364,991.82 | 8,439,085.14 | 15,478,803.26 | (113,811.44) | -0.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 287,710.00 | 302,328.31 | 35,112.23 | 310,827.44 | (8,499.13) | -2.8% |
| Books and Other Reference Materials | | 4200 | 10,134.00 | 27,416.85 | 16,857.32 | 37,397.23 | (9,980.38) | -36.4% |
| Materials and Supplies | | 4300 | 4,604,431.00 | 8,076,504.40 | 1,310,031.13 | 7,233,369.13 | 843,135.27 | 10.4% |
| Noncapitalized Equipment | | 4400 | 404,115.00 | 840,015.58 | 428,595.22 | 1,014,749.41 | (174,733.83) | -20.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,306,390.00 | 9,246,265.14 | 1,790,595.90 | 8,596,343.21 | 649,921.93 | 7.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 410,063.00 | 1,233,711.07 | 447,300.55 | 1,350,636.76 | (116,925.69) | -9.5% |
| Travel and Conferences | | 5200 | 230,498.00 | 328,362.87 | 185,013.72 | 434,026.72 | (105,663.85) | -32.2% |
| Dues and Memberships | | 5300 | 16,668.00 | 18,321.00 | 15,374.05 | 18,601.00 | (280.00) | -1.5% |
| Insurance | | 5400-5450 | 676,420.00 | 691,994.00 | 659,567.34 | 691,994.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,480,191.00 | 2,523,191.00 | 1,442,550.73 | 2,523,191.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 542,793.00 | 686,057.04 | 388,225.95 | 711,058.91 | (25,001.87) | -3.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | (0.01) | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (41,561.00) | (38,343.71) | (16,332.60) | (41,270.41) | 2,926.70 | -7.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,859,886.00 | 2,660,382.93 | 1,077,197.13 | 2,888,793.66 | (228,410.73) | -8.6% |
| Communications | | 5900 | 159,832.00 | 162,816.97 | 256,972.63 | 162,253.39 | 563.58 | 0.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,334,790.00 | 8,266,493.17 | 4,455,869.49 | 8,739,285.03 | (472,791.86) | -5.7% |

| 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 | 444,936.00 | 18,194.52 | 638,925.00 | (193,989.00) | -43.6% |
| 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 | 19,313.00 | 0.00 | (1.30) | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 60,000.00 | 60,000.00 | 0.00 | 82,127.00 | (22,127.00) | -36.9% |
| TOTAL, CAPITAL OUTLAY | | | 79,313.00 | 504,936.00 | 18,193.22 | 721,052.00 | (216,116.00) | -42.8% |
| 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 | 1,750,269.00 | 1,817,792.00 | 92,307.00 | 1,843,231.00 | (25,439.00) | -1.4% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 51,660.00 | 53,113.72 | 53,113.72 | 53,113.72 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 142,032.00 | 159,890.31 | 159,889.29 | 159,890.31 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,943,961.00 | 2,030,796.03 | 305,310.01 | 2,056,235.03 | (25,439.00) | -1.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (789,910.00) | (796,939.00) | (22,909.49) | (796,939.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (789,910.00) | (796,939.00) | (22,909.49) | (796,939.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 77,145,154.00 | 81,509,247.83 | 41,233,639.43 | 81,966,381.48 | (457,133.65) | -0.6% |

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

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

| <u>Resource</u> | <u>Description</u> | <u>2013-14 Projected Year Totals</u> |
|---------------------------|--|--|
| 5640 | Medi-Cal Billing Option | 38,635.40 |
| 6300 | Lottery: Instructional Materials | 442,020.13 |
| 6512 | Special Ed: Mental Health Services | 0.62 |
| 7090 | Economic Impact Aid (EIA): State Compens | 0.56 |
| 7091 | Economic Impact Aid (EIA): Limited English | 0.11 |
| 9010 | Other Restricted Local | 151,189.92 |
| Total, Restricted Balance | | <u>631,846.74</u> |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | LCFF/Revenue Limit (Funded) ADA | | Percent Change | Status |
|-------------------------------|--|-----------------------|----------------|--------|
| | First Interim | Second Interim | | |
| | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals | | |
| Current Year (2013-14) | 8,757.44 | 8,623.66 | -1.5% | Met |
| 1st Subsequent Year (2014-15) | 8,757.44 | 8,623.66 | -1.5% | Met |
| 2nd Subsequent Year (2015-16) | 8,757.44 | 8,623.66 | -1.5% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2013-14) | 9,531 | 9,493 | -0.4% | Met |
| 1st Subsequent Year (2014-15) | 9,531 | 9,493 | -0.4% | Met |
| 2nd Subsequent Year (2015-16) | 9,531 | 9,493 | -0.4% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|--|---|--|
| Third Prior Year (2010-11) | 8,850 | 9,858 | 89.8% |
| Second Prior Year (2011-12) | 8,809 | 9,782 | 90.1% |
| First Prior Year (2012-13) | 8,757 | 9,672 | 90.5% |
| Historical Average Ratio: | | | 90.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 90.6% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form 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) | 8,598 | 9,493 | 90.6% | Met |
| 1st Subsequent Year (2014-15) | 8,598 | 9,493 | 90.6% | Met |
| 2nd Subsequent Year (2015-16) | 8,598 | 9,493 | 90.6% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

| Fiscal Year | LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | | | | |
| Current Year (2013-14) | 62,472,225.00 | 62,164,583.00 | -0.5% | Met |
| 1st Subsequent Year (2014-15) | 63,658,562.00 | 68,104,387.00 | 7.0% | Not Met |
| 2nd Subsequent Year (2015-16) | 65,198,046.00 | 68,944,387.00 | 5.7% | Not Met |

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

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

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

Explanation:
(required if NOT met)

First Interim LCFF 2014/15 and 2015/16 calculations were based on a GAP funding of 4.36% and 5.47% respectively. These projections were the SSC red line percentages recommended at that time. Since then, FCMAT and SSC recommend an increase to the projected GAP funding rates to 28.05% and 7.8% in 14/15 and 15/16 respectively.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2010-11) | 42,798,401.96 | 48,392,534.62 | 88.4% |
| Second Prior Year (2011-12) | 44,806,409.19 | 50,303,797.10 | 89.1% |
| First Prior Year (2012-13) | 42,945,394.08 | 47,114,129.45 | 91.2% |
| | Historical Average Ratio: | | 89.6% |

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 86.6% to 92.6% | 86.6% to 92.6% | 86.6% to 92.6% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2013-14) | 49,159,162.40 | 57,551,033.04 | 85.4% | Not Met |
| 1st Subsequent Year (2014-15) | 49,801,175.00 | 58,313,338.00 | 85.4% | Not Met |
| 2nd Subsequent Year (2015-16) | 51,079,029.00 | 59,591,192.00 | 85.7% | 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)

Currently, expenses are expected to increase slower than revenues increase due to both the newness of the LCFF and the time needed to develop the LCAP. Once the LCAP is completed and approved by the Board of Education, the overall salaries and benefits may change.

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2013-14) | 7,444,301.80 | 7,351,850.21 | -1.2% | No |
| 1st Subsequent Year (2014-15) | 7,444,302.00 | 7,351,850.00 | -1.2% | No |
| 2nd Subsequent Year (2015-16) | 7,444,302.00 | 7,351,850.00 | -1.2% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2013-14) | 6,204,927.91 | 6,214,120.91 | 0.1% | No |
| 1st Subsequent Year (2014-15) | 3,909,930.00 | 4,364,121.00 | 11.6% | Yes |
| 2nd Subsequent Year (2015-16) | 3,909,930.00 | 4,364,121.00 | 11.6% | Yes |

Explanation:
(required if Yes)

In 2013/14 Common Core funds of \$1.8 million are received as one-time revenue. Subsequently, the next two year's revenue projections do not include Common Core funds.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2013-14) | 4,685,991.94 | 4,811,588.78 | 2.7% | No |
| 1st Subsequent Year (2014-15) | 4,685,992.00 | 4,811,588.00 | 2.7% | No |
| 2nd Subsequent Year (2015-16) | 4,685,992.00 | 4,811,588.00 | 2.7% | No |

Explanation:
(required if Yes)

| | | | | |
|---|--------------|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2013-14) | 9,246,265.14 | 8,596,343.21 | -7.0% | Yes |
| 1st Subsequent Year (2014-15) | 6,197,197.22 | 6,234,842.00 | 0.6% | No |
| 2nd Subsequent Year (2015-16) | 6,262,327.22 | 5,609,314.00 | -10.4% | Yes |

Explanation:
(required if Yes)

Books and supplies expense budgets are adjusted to align the budget where expenses actually occur. The decreases above are due to the alignment of the budget.

| | | | | |
|--|--------------|--------------|------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2013-14) | 8,266,493.17 | 8,739,285.03 | 5.7% | Yes |
| 1st Subsequent Year (2014-15) | 8,370,928.00 | 8,728,183.00 | 4.3% | No |
| 2nd Subsequent Year (2015-16) | 8,477,452.00 | 8,728,183.00 | 3.0% | No |

Explanation:
(required if Yes)

Services and Operating expenses budgets are adjusted to align the budget where expenses actually occur. The increase above is due to the alignment of the budget.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2013-14) | 18,335,221.65 | 18,377,559.90 | 0.2% | Met |
| 1st Subsequent Year (2014-15) | 18,040,224.00 | 16,527,559.00 | 3.0% | Met |
| 2nd Subsequent Year (2015-16) | 18,040,224.00 | 16,527,559.00 | 3.0% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2013-14) | 17,512,758.31 | 17,335,628.24 | -1.0% | Met |
| 1st Subsequent Year (2014-15) | 14,568,125.22 | 14,963,025.00 | 2.7% | Met |
| 2nd Subsequent Year (2015-16) | 14,739,779.22 | 14,337,497.00 | -2.7% | Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

| | Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution | 771,451.54 | 1,861,295.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1) | | 1,861,295.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 3.7% | 3.6% | 10.9% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.2% | 1.2% | 3.6% |

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) | (979,832.04) | 57,551,033.04 | 1.7% | Not Met |
| 1st Subsequent Year (2014-15) | 4,015,374.00 | 59,133,002.00 | N/A | Met |
| 2nd Subsequent Year (2015-16) | 3,318,497.00 | 60,410,856.00 | 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)

Unrestricted deficit spending is planned for 2013/14. Projections for subsequent two years do not include the need for any planned deficit spending.

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) | 8,716,389.31 | | Met |
| 1st Subsequent Year (2014-15) | 12,099,916.57 | | Met |
| 2nd Subsequent Year (2015-16) | 15,418,413.57 | | 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) | 920,379.60 | | 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) | 8,598 | 8,598 | 8,598 |
| 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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. 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 | | |

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) | 81,966,381.48 | 81,248,418.74 | 82,153,449.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 81,966,381.48 | 81,248,418.74 | 82,153,449.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,458,991.44 | 2,437,452.56 | 2,464,603.47 |
| 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) | 2,458,991.44 | 2,437,452.56 | 2,464,603.47 |

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 | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 2,458,991.00 | 2,492,953.00 | 2,520,103.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 582,679.17 | 456,145.57 | 6,426,430.57 |
| 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) | 3,041,670.17 | 2,949,098.57 | 8,946,533.57 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.71% | 3.63% | 10.89% |
| District's Reserve Standard (Section 10B, Line 7): | 2,458,991.44 | 2,437,452.56 | 2,464,603.47 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2013-14) | (9,352,317.00) | (5,299,262.00) | -43.3% | (4,053,055.00) | Not Met |
| 1st Subsequent Year (2014-15) | (9,352,317.00) | (5,551,967.00) | -40.6% | (3,800,350.00) | Not Met |
| 2nd Subsequent Year (2015-16) | (9,352,317.00) | (5,810,990.00) | -37.9% | (3,541,327.00) | 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 | 819,664.00 | New | 819,664.00 | Not Met |
| 2nd Subsequent Year (2015-16) | 0.00 | 819,664.00 | New | 819,664.00 | Not Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The object 8980 contributions from unrestricted to restricted funds decreased because the previously restricted Home-to-School Transportation funds and Special Education Transportation funds were moved from the restricted side to the unrestricted side per the adopted state budget. Subsequently, the contributions to restricted decreased substantially.

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2014/15 and 2015/16 projections include a transfer out to Deferred Maintenance to provide needed facilities maintenance funding which is no longer provided for specifically from the state.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2013 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 7 | 01,25 | 01,25 | 1,146,058 |
| Certificates of Participation | 28 | 01,26 | 01,25 | 16,080,000 |
| General Obligation Bonds | 28 | 21,22,23 | 51,52 | 68,348,777 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|------|---|----|----|---------|
| QZAB | 1 | 56 | 56 | 809,444 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| 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 | 193,690 | 193,690 | 193,690 | 193,690 |
| Certificates of Participation | 136,069 | 136,069 | 136,069 | 552,993 |
| General Obligation Bonds | 5,387,646 | 5,561,646 | 6,703,040 | 6,041,396 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---|-----------|-----------|-----------|-----------|
| QZAB | 404,722 | 404,722 | 404,722 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 6,122,127 | 6,296,127 | 7,437,521 | 6,788,079 |
| Has total annual payment increased over prior year (2012-13)? | Yes | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments for long-term commitments have increased according to the repayment schedules. The QZAB obligation is paid-in-full in August 2014.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 13,784,886.00 | 13,784,886.00 |
| 3,645,601.00 | 3,645,601.00 |

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

| Actuarial | Actuarial |
|--------------|--------------|
| May 10, 2012 | May 10, 2012 |

3. OPEB Contributions

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

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 1,594,490.10 | 1,594,490.10 |
| 1,674,214.61 | 1,674,214.61 |
| 1,754,214.61 | 1,754,214.61 |

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

| | |
|--------------|--------------|
| 1,074,211.80 | 1,128,271.68 |
| 1,298,473.78 | 1,298,473.78 |
| 1,434,473.00 | 1,434,473.00 |

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

| | |
|--------------|--------------|
| 1,162,046.00 | 1,162,046.00 |
| 1,298,473.78 | 1,298,473.78 |
| 1,434,473.00 | 1,434,473.00 |

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

| | |
|----|----|
| 81 | 81 |
| 86 | 86 |
| 91 | 91 |

4. Comments:

New actuarial study is currently in progress to be completed in the current fiscal year.

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

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

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

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

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

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

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

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

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

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

4. Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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 | 433.9 | 436.0 | 436.0 | 436.0 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

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

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2012-13) | Current Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 343.8 | 347.8 | 347.8 | 347.8 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

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

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?
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

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

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

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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?

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

Classified (Non-management) - Other

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

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

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

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

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

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

Yes

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 | 63.7 | 63.7 | 63.7 | 63.7 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Management/Supervisor/Confidential 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)

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

Management/Supervisor/Confidential Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

| |
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ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

| 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 | 59,126,817.00 | 11.55% | 65,956,697.00 | 1.27% | 66,796,697.00 |
| 2. Federal Revenues | 8100-8299 | 22,285.00 | 0.00% | 22,285.00 | 0.00% | 22,285.00 |
| 3. Other State Revenues | 8300-8599 | 1,510,482.00 | 0.00% | 1,510,482.00 | 0.00% | 1,510,482.00 |
| 4. Other Local Revenues | 8600-8799 | 1,210,879.00 | 0.00% | 1,210,879.00 | 0.00% | 1,210,879.00 |
| 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 | (5,299,262.00) | 4.77% | (5,551,967.00) | 4.67% | (5,810,990.00) |
| 6. Total (Sum lines A1 thru A5c) | | 56,571,201.00 | 11.63% | 63,148,376.00 | 0.92% | 63,729,353.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 28,296,529.45 | | 28,562,460.00 |
| b. Step & Column Adjustment | | | | 565,930.55 | | 571,249.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (300,000.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 28,296,529.45 | 0.94% | 28,562,460.00 | 2.00% | 29,133,709.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,766,859.48 | | 9,042,196.00 |
| b. Step & Column Adjustment | | | | 175,336.52 | | 180,844.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 100,000.00 | | 100,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,766,859.48 | 3.14% | 9,042,196.00 | 3.11% | 9,323,040.00 |
| 3. Employee Benefits | 3000-3999 | 12,095,773.47 | 0.83% | 12,196,519.00 | 3.49% | 12,622,280.00 |
| 4. Books and Supplies | 4000-4999 | 3,766,647.76 | 5.08% | 3,957,855.00 | 0.00% | 3,957,855.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,221,837.60 | -0.11% | 5,215,923.00 | 0.00% | 5,215,923.00 |
| 6. Capital Outlay | 6000-6999 | 276,116.00 | -23.54% | 211,116.00 | 0.00% | 211,116.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 213,004.03 | 0.00% | 213,004.00 | 0.00% | 213,004.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,085,734.75) | 0.00% | (1,085,735.00) | 0.00% | (1,085,735.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 819,664.00 | 0.00% | 819,664.00 |
| 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) | | 57,551,033.04 | 2.75% | 59,133,002.00 | 2.16% | 60,410,856.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (979,832.04) | | 4,015,374.00 | | 3,318,497.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 9,064,374.61 | | 8,084,542.57 | | 12,099,916.57 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 8,084,542.57 | | 12,099,916.57 | | 15,418,413.57 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 455,000.00 | | 455,000.00 | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | |
| d. Assigned | 9780 | 4,587,872.40 | | 8,695,818.00 | | 6,471,880.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,458,991.00 | | 2,492,953.00 | | 2,520,103.00 |
| 2. Unassigned/Unappropriated | 9790 | 582,679.17 | | 456,145.57 | | 6,426,430.57 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 8,084,542.57 | | 12,099,916.57 | | 15,418,413.57 |

| 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 | 2,458,991.00 | | 2,492,953.00 | | 2,520,103.00 |
| c. Unassigned/Unappropriated | 9790 | 582,679.17 | | 456,145.57 | | 6,426,430.57 |
| (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) | | 3,041,670.17 | | 2,949,098.57 | | 8,946,533.57 |
| 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. | | | | | | |
| Please refer to separate MYP for a listing of all assumptions. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 2,147,690.00 | 0.00% | 2,147,690.00 | 0.00% | 2,147,690.00 |
| 2. Federal Revenues | 8100-8299 | 7,329,565.21 | 0.00% | 7,329,565.00 | 0.00% | 7,329,565.00 |
| 3. Other State Revenues | 8300-8599 | 4,703,638.91 | -39.33% | 2,853,639.00 | 0.00% | 2,853,639.00 |
| 4. Other Local Revenues | 8600-8799 | 3,600,709.78 | 0.00% | 3,600,709.00 | 0.00% | 3,600,709.00 |
| 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 | 5,299,262.00 | 4.77% | 5,551,967.00 | 4.67% | 5,810,990.00 |
| 6. Total (Sum lines A1 thru A5c) | | 23,080,865.90 | -6.92% | 21,483,570.00 | 1.21% | 21,742,593.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,799,036.93 | | 6,051,741.93 |
| b. Step & Column Adjustment | | | | 252,705.00 | | 252,706.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,799,036.93 | 4.36% | 6,051,741.93 | 4.18% | 6,304,447.93 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,309,176.09 | | 4,309,176.09 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,309,176.09 | 0.00% | 4,309,176.09 | 0.00% | 4,309,176.09 |
| 3. Employee Benefits | 3000-3999 | 3,383,029.79 | 0.00% | 3,383,030.00 | 0.00% | 3,383,030.00 |
| 4. Books and Supplies | 4000-4999 | 4,829,695.45 | -52.85% | 2,276,987.00 | -27.47% | 1,651,459.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,517,447.43 | -0.15% | 3,512,260.00 | 0.00% | 3,512,260.00 |
| 6. Capital Outlay | 6000-6999 | 444,936.00 | 0.00% | 444,936.72 | 0.00% | 444,934.98 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,843,231.00 | 0.00% | 1,843,231.00 | 0.00% | 1,843,231.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 288,795.75 | 1.82% | 294,054.00 | 0.00% | 294,054.00 |
| 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) | | 24,415,348.44 | -9.42% | 22,115,416.74 | -1.69% | 21,742,593.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (1,334,482.54) | | (631,846.74) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,966,329.28 | | 631,846.74 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 631,846.74 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | |
| b. Restricted | 9740 | 631,846.74 | | 0.00 | | 0.00 |
| 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) | | 631,846.74 | | 0.00 | | 0.00 |

| 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. | | | | | | |
| Please refer to separate MYP for a listing of all assumptions. | | | | | | |

| 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 | 61,274,507.00 | 11.15% | 68,104,387.00 | 1.23% | 68,944,387.00 |
| 2. Federal Revenues | 8100-8299 | 7,351,850.21 | 0.00% | 7,351,850.00 | 0.00% | 7,351,850.00 |
| 3. Other State Revenues | 8300-8599 | 6,214,120.91 | -29.77% | 4,364,121.00 | 0.00% | 4,364,121.00 |
| 4. Other Local Revenues | 8600-8799 | 4,811,588.78 | 0.00% | 4,811,588.00 | 0.00% | 4,811,588.00 |
| 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) | | 79,652,066.90 | 6.25% | 84,631,946.00 | 0.99% | 85,471,946.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 34,095,566.38 | | 34,614,201.93 |
| b. Step & Column Adjustment | | | | 818,635.55 | | 823,955.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (300,000.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 34,095,566.38 | 1.52% | 34,614,201.93 | 2.38% | 35,438,156.93 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 13,076,035.57 | | 13,351,372.09 |
| b. Step & Column Adjustment | | | | 175,336.52 | | 180,844.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 100,000.00 | | 100,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 13,076,035.57 | 2.11% | 13,351,372.09 | 2.10% | 13,632,216.09 |
| 3. Employee Benefits | 3000-3999 | 15,478,803.26 | 0.65% | 15,579,549.00 | 2.73% | 16,005,310.00 |
| 4. Books and Supplies | 4000-4999 | 8,596,343.21 | -27.47% | 6,234,842.00 | -10.03% | 5,609,314.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,739,285.03 | -0.13% | 8,728,183.00 | 0.00% | 8,728,183.00 |
| 6. Capital Outlay | 6000-6999 | 721,052.00 | -9.01% | 656,052.72 | 0.00% | 656,050.98 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,056,235.03 | 0.00% | 2,056,235.00 | 0.00% | 2,056,235.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (796,939.00) | -0.66% | (791,681.00) | 0.00% | (791,681.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 819,664.00 | 0.00% | 819,664.00 |
| 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) | | 81,966,381.48 | -0.88% | 81,248,418.74 | 1.11% | 82,153,449.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (2,314,314.58) | | 3,383,527.26 | | 3,318,497.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 11,030,703.89 | | 8,716,389.31 | | 12,099,916.57 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 8,716,389.31 | | 12,099,916.57 | | 15,418,413.57 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 455,000.00 | | 455,000.00 | | 0.00 |
| b. Restricted | 9740 | 631,846.74 | | 0.00 | | 0.00 |
| 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 | 4,587,872.40 | | 8,695,818.00 | | 6,471,880.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,458,991.00 | | 2,492,953.00 | | 2,520,103.00 |
| 2. Unassigned/Unappropriated | 9790 | 582,679.17 | | 456,145.57 | | 6,426,430.57 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 8,716,389.31 | | 12,099,916.57 | | 15,418,413.57 |

| 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 | 2,458,991.00 | | 2,492,953.00 | | 2,520,103.00 |
| c. Unassigned/Unappropriated | 9790 | 582,679.17 | | 456,145.57 | | 6,426,430.57 |
| 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) | | 3,041,670.17 | | 2,949,098.57 | | 8,946,533.57 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.71% | | 3.63% | | 10.89% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections) | | 8,598.23 | | 8,598.23 | | 8,598.23 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 81,966,381.48 | | 81,248,418.74 | | 82,153,449.00 |
| 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) | | 81,966,381.48 | | 81,248,418.74 | | 82,153,449.00 |
| 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) | | 2,458,991.44 | | 2,437,452.56 | | 2,464,603.47 |
| 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) | | 2,458,991.44 | | 2,437,452.56 | | 2,464,603.47 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|----------------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| | TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | 1,136 |
| 1000-1999 | Certificated Salaries | 12,466.00 | 0.00 | 0.00 | 0.00 | 0.00 | 229,495.00 | 4,013,602.00 | | 4,255,563.00 |
| 2000-2999 | Classified Salaries | 677,896.00 | 0.00 | 0.00 | 0.00 | 0.00 | 607,243.00 | 820,340.00 | | 2,105,479.00 |
| 3000-3999 | Employee Benefits | 394,348.00 | 0.00 | 0.00 | 0.00 | 0.00 | 226,403.00 | 1,698,384.91 | | 2,319,135.91 |
| 4000-4999 | Books and Supplies | 51,088.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278,721.00 | 50,291.00 | | 380,100.00 |
| 5000-5999 | Services and Other Operating Expenditures | 7,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 878,616.00 | 424,098.00 | | 1,310,343.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 193,692.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 193,692.00 |
| | Total Direct Costs | 1,337,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,220,478.00 | 7,006,715.91 | 0.00 | 10,564,332.91 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL COSTS | 1,337,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,220,478.00 | 7,006,715.91 | 0.00 | 10,564,332.91 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 12,466.00 | 0.00 | 0.00 | 0.00 | 0.00 | 193,070.00 | 4,013,602.00 | | 4,219,158.00 |
| 2000-2999 | Classified Salaries | 677,896.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135,405.00 | 289,662.00 | | 1,082,963.00 |
| 3000-3999 | Employee Benefits | 394,348.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,005.00 | 1,370,080.00 | | 1,855,433.00 |
| 4000-4999 | Books and Supplies | 51,088.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278,721.00 | 50,291.00 | | 380,100.00 |
| 5000-5999 | Services and Other Operating Expenditures | 7,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 749,009.00 | 424,098.00 | | 1,180,736.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 193,692.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 193,692.00 |
| | Total Direct Costs | 1,337,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,447,210.00 | 6,127,733.00 | 0.00 | 8,912,082.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8960 | 1,337,139.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,447,210.00 | 6,127,733.00 | 0.00 | 8,912,082.00 |
| 8960 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 0.00 |
| | | | | | | | | | | 8,912,082.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 677,896.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 677,896.00 |
| 3000-3999 | Employee Benefits | 391,942.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 401,605.00 |
| 4000-4999 | Books and Supplies | 51,088.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 51,088.00 |
| 5000-5999 | Services and Other Operating Expenditures | 2,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 2,700.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 193,692.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 193,692.00 |
| | Total Direct Costs | 1,317,318.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,663.00 | 0.00 | 1,326,981.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 1,317,318.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,663.00 | 0.00 | 1,326,981.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 2,147,690.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 6,797,173.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 11,765.32 | 0.00 | 0.00 | 0.00 | 0.00 | 196,355.04 | 4,072,811.19 | | 4,280,931.55 |
| 2000-2999 | Classified Salaries | 665,502.39 | 0.00 | 0.00 | 0.00 | 0.00 | 580,391.50 | 905,389.44 | | 2,151,283.33 |
| 3000-3999 | Employee Benefits | 372,607.85 | 0.00 | 0.00 | 0.00 | 0.00 | 209,440.86 | 1,730,272.55 | | 2,312,321.07 |
| 4000-4999 | Books and Supplies | 15,333.33 | 0.00 | 0.00 | 0.00 | 0.00 | 12,399.98 | 35,714.31 | | 63,447.62 |
| 5000-5999 | Services and Other Operating Expenditures | 4,744.90 | 0.00 | 0.00 | 0.00 | 0.00 | 752,160.10 | 218,751.35 | | 975,656.35 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,940.00 | 0.00 | | 10,940.00 |
| 7430-7439 | Debt Service | 193,690.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 193,690.98 |
| | Total Direct Costs | 1,263,644.78 | 0.00 | 0.00 | 0.00 | 0.00 | 1,761,687.28 | 6,962,938.84 | 0.00 | 9,988,270.90 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,684,599.81 | | | | | | | | 1,684,599.81 |
| | Total Indirect Costs | 1,684,599.81 | | | | | | | | 1,684,599.81 |
| | TOTAL COSTS | 1,263,644.78 | 0.00 | 0.00 | 0.00 | 0.00 | 1,761,687.28 | 6,962,938.84 | 0.00 | 9,988,270.90 |
| FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 2,867.07 | 0.00 | 0.00 | 0.00 | 0.00 | 17,900.00 | 87,525.33 | | 108,292.40 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 441,516.71 | 410,140.40 | | 851,657.11 |
| 3000-3999 | Employee Benefits | 596.51 | 0.00 | 0.00 | 0.00 | 0.00 | 125,428.76 | 265,506.09 | | 391,531.36 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,813.86 | 0.00 | | 11,813.86 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,463.58 | 0.00 | 0.00 | 0.00 | 0.00 | 596,659.33 | 763,171.82 | 0.00 | 1,363,294.73 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 3,463.58 | 0.00 | 0.00 | 0.00 | 0.00 | 596,659.33 | 763,171.82 | 0.00 | 1,363,294.73 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 1,363,294.73 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 8,898.25 | 0.00 | 0.00 | 0.00 | 0.00 | 178,455.04 | 3,985,285.86 | | 4,172,639.15 |
| 2000-2999 | Classified Salaries | 665,502.39 | 0.00 | 0.00 | 0.00 | 0.00 | 138,874.79 | 495,249.04 | | 1,299,626.22 |
| 3000-3999 | Employee Benefits | 372,011.35 | 0.00 | 0.00 | 0.00 | 0.00 | 84,011.90 | 1,464,766.46 | | 1,920,789.71 |
| 4000-4999 | Books and Supplies | 15,333.33 | 0.00 | 0.00 | 0.00 | 0.00 | 12,399.98 | 35,714.31 | | 63,447.62 |
| 5000-5999 | Services and Other Operating Expenditures | 4,744.90 | 0.00 | 0.00 | 0.00 | 0.00 | 740,346.24 | 218,751.35 | | 963,842.49 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,940.00 | 0.00 | | 10,940.00 |
| 7430-7439 | Debt Service | 193,690.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 193,690.98 |
| | Total Direct Costs | 1,260,181.20 | 0.00 | 0.00 | 0.00 | 0.00 | 1,165,027.95 | 6,199,767.02 | 0.00 | 8,624,976.17 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 1,654,599.81 | | | | | | | | 1,654,599.81 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 1,260,181.20 | 0.00 | 0.00 | 0.00 | 0.00 | 1,165,027.95 | 6,199,767.02 | 0.00 | 8,624,976.17 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 2,147,690.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 3,934,101.58 |
| TOTAL COSTS | | | | | | | | | | 6,081,791.58 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Yuba County (BC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒

Combined state and local expenditures

☐

Local expenditures only

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

No longer needs the program of special education.

SELPA:

Yuba County (BC)

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SELPA:

Yuba County (BC)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | State and Local | Local Only |
|---|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | 0.00 (b) | |

If (b) is greater than (a).

SELPA:

Yuba County (BC)

line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

_____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum
available for MOE reduction, second and third columns
cannot exceed (e), Portion used to reduce MOE
requirement).

_____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

_____ 0.00 (f)

SELPA: Yuba County (BC)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

| | Column A Projected Exps. FY 2013-14 (LP-1 Worksheet) | Column B Actual Expenditures FY 2012-13 (LA-1 Worksheet) | Column C Difference (A - B) |
|--|---|---|-----------------------------------|
| 1. Total special education expenditures | 10,564,332.91 | | |
| 2. Less: Expenditures paid from federal sources | 1,652,250.91 | | |
| 3. Expenditures paid from state and local sources | 8,912,082.00 | 8,624,976.17 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 8,912,082.00 | 8,624,976.17 | 287,105.83 |
| 4. Special education unduplicated pupil count | 1,136 | 1,117 | |
| 5. Per capita state and local expenditures (A3/A4) | 7,845.14 | 7,721.55 | 123.59 |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Yuba County (BC)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐

1. Last year's local expenditures met MOE requirement:

Projected Exps.
FY 2013-14

Actual Expenditures
FY 2012-13

Difference

a. Expenditures paid from local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

Projected Exps.
FY 2013-14

Base FY

Difference

☐

2.

Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

a. Expenditures paid from local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

SELPA:

Yuba County (BC)

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Penny Lauseng

530-749-6125

Contact Name

Telephone Number

Director, Accounting & Budget

plauseng@mijusd.com

Title

E-mail Address

Marysville Joint Unified School District

Other Funds



Section II

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 2,105,027.00 | 2,394,211.00 | 1,359,047.38 | 2,420,904.00 | 26,693.00 | 1.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 360.00 | 360.00 | 360.00 | New |
| 3) Other State Revenue | | 8300-8599 | 235,741.00 | 211,000.00 | 179,615.13 | 211,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 21,307.58 | 30,514.12 | 35,481.67 | 14,174.09 | 66.5% |
| 5) TOTAL, REVENUES | | | 2,340,768.00 | 2,626,518.58 | 1,569,536.61 | 2,667,745.67 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,232,280.00 | 1,250,588.48 | 692,291.39 | 1,264,443.48 | (13,855.00) | -1.1% |
| 2) Classified Salaries | | 2000-2999 | 113,568.00 | 113,791.06 | 65,721.12 | 115,640.06 | (1,849.00) | -1.6% |
| 3) Employee Benefits | | 3000-3999 | 364,444.00 | 392,075.33 | 208,117.28 | 419,734.68 | (27,659.35) | -7.1% |
| 4) Books and Supplies | | 4000-4999 | 70,367.00 | 202,643.37 | 63,869.68 | 201,592.46 | 1,050.91 | 0.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 139,017.00 | 165,564.03 | 119,378.15 | 179,149.03 | (13,585.00) | -8.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 52,200.00 | 0.00 | 52,200.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 421,005.00 | 421,005.00 | 0.00 | 421,005.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,340,661.00 | 2,597,867.27 | 1,149,377.62 | 2,653,764.71 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 107.00 | 28,651.31 | 420,158.99 | 13,980.96 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 107.00 | 28,651.31 | 420,158.99 | 13,990.98 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 215,127.52 | 215,127.52 | | 215,127.52 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 215,127.52 | 215,127.52 | | 215,127.52 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 215,127.52 | 215,127.52 | | 215,127.52 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 215,234.52 | 243,778.83 | | 229,108.48 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 45,429.16 | 510.62 | | 510.62 | | |
| 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 | 169,805.36 | 243,268.21 | | 228,597.86 | | |
| Reserve for Economic Uncertainties | 0000 | 9780 | 162,482.00 | | | | | |
| Charter School Operations/Projects | 0000 | 9780 | | 132,029.85 | | | | |
| Reserve for Economic Uncertainties | 0000 | 9780 | | 103,915.00 | | | | |
| Charter School Projects not yet prioritized | 0000 | 9780 | | | | 118,244.65 | | |
| Reserve for Economic Uncertainties | 0000 | 9780 | | | | 103,029.85 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---------------------------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 374,752.00 | 187,376.00 | 374,752.00 | 0.00 | 0.0% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 1,404,579.00 | 1,544,180.00 | 844,628.00 | 1,555,587.00 | 11,407.00 | 0.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| LCFF/Unrestricted RL Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF/RL Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 700,448.00 | 475,279.00 | 327,043.36 | 490,565.00 | 15,286.00 | 3.2% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF/REVENUE LIMIT SOURCES | | | 2,105,027.00 | 2,394,211.00 | 1,359,047.36 | 2,420,904.00 | 26,693.00 | 1.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Program | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 360.00 | 360.00 | 360.00 | New |
| TOTAL FEDERAL REVENUE | | | 0.00 | 0.00 | 360.00 | 360.00 | 360.00 | New |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Transportation | 7240 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 10,772.00 | 10,772.00 | 10,772.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 51,466.00 | 51,466.00 | 30,544.13 | 51,466.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 21,000.00 | 10,537.00 | 21,000.00 | 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 | 184,275.00 | 127,762.00 | 127,762.00 | 127,762.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 235,741.00 | 211,000.00 | 179,615.13 | 211,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1,032.45 | 2,000.00 | 2,000.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 17,307.58 | 29,481.67 | 29,481.67 | 12,174.09 | 70.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8761-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 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% |
| 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 | | | 0.00 | 21,307.58 | 30,514.12 | 35,481.67 | 14,174.09 | 66.5% |
| TOTAL, REVENUES | | | 2,340,768.00 | 2,626,518.58 | 1,569,536.61 | 2,667,745.67 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,056,351.00 | 1,062,633.57 | 585,573.03 | 1,076,488.57 | (13,855.00) | -1.3% |
| Certificated Pupil Support Salaries | | 1200 | 65,095.00 | 77,140.91 | 42,076.86 | 77,140.91 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 110,814.00 | 110,814.00 | 64,641.50 | 110,814.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,232,260.00 | 1,250,588.48 | 692,291.39 | 1,264,443.48 | (13,855.00) | -1.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 29,165.00 | 29,388.16 | 17,812.12 | 31,237.16 | (1,849.00) | -6.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 84,403.00 | 84,402.90 | 47,909.00 | 84,402.90 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 113,568.00 | 113,791.06 | 65,721.12 | 115,640.06 | (1,849.00) | -1.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 91,124.00 | 91,409.23 | 50,367.37 | 91,327.58 | 81.65 | 0.1% |
| PERS | | 3201-3202 | 20,415.00 | 29,310.22 | 16,212.62 | 29,310.22 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 31,808.00 | 32,404.03 | 16,636.00 | 31,954.03 | 450.00 | 1.4% |
| Health and Welfare Benefits | | 3401-3402 | 196,818.00 | 217,874.38 | 112,568.17 | 218,850.38 | (976.00) | -0.4% |
| Unemployment Insurance | | 3501-3502 | 598.00 | 1,867.81 | 1,602.14 | 1,869.81 | (2.00) | -0.1% |
| Workers' Compensation | | 3601-3602 | 20,818.00 | 18,718.31 | 10,530.98 | 18,763.31 | (45.00) | -0.2% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 491.35 | 0.00 | 27,659.35 | (27,168.00) | -5529.3% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 2,867.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 364,444.00 | 392,075.33 | 208,117.28 | 419,734.68 | (27,659.35) | -7.1% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 10,026.00 | 13,998.86 | 13,590.69 | 14,811.86 | (813.00) | -5.8% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 60,341.00 | 156,345.42 | 29,722.54 | 164,901.51 | (8,556.09) | -5.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 32,299.09 | 20,556.45 | 21,879.09 | 10,420.00 | 32.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 70,367.00 | 202,643.37 | 63,869.68 | 201,592.46 | 1,050.91 | 0.5% |
| 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 | 3,000.00 | 13,018.13 | 16,757.20 | 17,379.13 | (4,361.00) | -33.5% |
| Dues and Memberships | | 5300 | 2,600.00 | 870.00 | 955.00 | 955.00 | (85.00) | -9.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 17,855.00 | 34,178.91 | 29,120.37 | 33,678.91 | 500.00 | 1.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,160.00 | 1,345.71 | 2,927.81 | 4,763.41 | (3,417.70) | -254.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 110,402.00 | 116,059.66 | 67,425.81 | 120,179.96 | (4,120.30) | -3.6% |
| Communications | | 5900 | 0.00 | 91.62 | 2,191.96 | 2,192.62 | (2,101.00) | -2293.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 139,017.00 | 165,564.03 | 119,378.15 | 179,149.03 | (13,585.00) | -8.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 52,200.00 | 0.00 | 52,200.00 | 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 | 52,200.00 | 0.00 | 52,200.00 | 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% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 421,005.00 | 421,005.00 | 0.00 | 421,005.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 421,005.00 | 421,005.00 | 0.00 | 421,005.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,340,661.00 | 2,597,867.27 | 1,149,377.62 | 2,653,764.71 | | |

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

| Resource | Description | 2013/14 |
|---------------------------|----------------------------------|------------------------------|
| | | Projected Year Totals |
| 6300 | Lottery: Instructional Materials | 510.62 |
| Total, Restricted Balance | | <u>510.62</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 57,812.00 | 57,812.00 | 0.00 | 57,812.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 305.91 | 1,350.00 | 1,350.00 | New |
| 5) TOTAL, REVENUES | | | 57,812.00 | 57,812.00 | 305.91 | 59,162.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 7,851.87 | 8,948.00 | (8,948.00) | New |
| 2) Classified Salaries | | 2000-2999 | 38,515.00 | 38,515.00 | 22,482.32 | 38,707.00 | (192.00) | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 19,297.00 | 18,679.00 | 11,798.13 | 19,714.00 | (1,035.00) | -5.5% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 57,812.00 | 57,194.00 | 42,132.32 | 67,369.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 618.00 | (41,826.41) | (8,207.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 618.00 | (41,826.41) | (8,207.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 173,122.36 | 173,122.36 | | 173,122.36 | 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) | | | 173,122.36 | 173,122.36 | | 173,122.36 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 173,122.36 | 173,122.36 | | 173,122.36 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 173,122.36 | 173,740.36 | | 164,915.36 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 61,549.21 | 61,549.21 | | 61,549.21 | | |
| 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 | 111,573.15 | 112,191.15 | | 103,366.15 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| LCFF/RL Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| No Child Left Behind | 3105, 3200, 4045 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| 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% |
| All Other State Revenue | | 8590 | 57,812.00 | 57,812.00 | 0.00 | 57,812.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 57,812.00 | 57,812.00 | 0.00 | 57,812.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 455.91 | 1,500.00 | 1,500.00 | New |
| 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 | (150.00) | (150.00) | (150.00) | New |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 305.91 | 1,350.00 | 1,350.00 | New |
| TOTAL, REVENUES | | | 57,812.00 | 57,812.00 | 305.91 | 59,162.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 7,851.87 | 8,948.00 | (8,948.00) | New |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 7,851.87 | 8,948.00 | (8,948.00) | New |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 38,515.00 | 38,515.00 | 22,482.32 | 38,707.00 | (192.00) | -0.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 38,515.00 | 38,515.00 | 22,482.32 | 38,707.00 | (192.00) | -0.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 647.78 | 739.00 | (739.00) | New |
| PERS | | 3201-3202 | 4,397.00 | 4,397.00 | 2,571.65 | 4,410.00 | (13.00) | -0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,837.00 | 2,837.00 | 1,762.84 | 2,987.00 | (130.00) | -4.6% |
| Health and Welfare Benefits | | 3401-3402 | 10,822.00 | 10,822.00 | 6,312.60 | 10,823.00 | (1.00) | 0.0% |
| Unemployment Insurance | | 3501-3502 | 18.00 | 18.00 | 79.63 | 89.00 | (71.00) | -394.4% |
| Workers' Compensation | | 3601-3602 | 605.00 | 605.00 | 423.63 | 686.00 | (81.00) | -13.4% |
| 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 | 618.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 19,297.00 | 18,679.00 | 11,798.13 | 19,714.00 | (1,035.00) | -5.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 57,812.00 | 57,194.00 | 42,132.32 | 67,369.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 61,549.21 |
| Total, Restricted Balance | | <u>61,549.21</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 171,156.00 | 182,837.00 | 105,304.00 | 174,421.00 | (8,416.00) | -4.6% |
| 3) Other State Revenue | | 8300-8599 | 1,338,663.00 | 1,493,009.00 | 843,318.00 | 1,668,761.00 | 175,752.00 | 11.8% |
| 4) Other Local Revenue | | 8600-8799 | 22,893.00 | 40,163.88 | 31,957.11 | 53,063.19 | 12,899.31 | 32.1% |
| 5) TOTAL, REVENUES | | | 1,532,712.00 | 1,716,009.88 | 980,579.11 | 1,896,245.19 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 543,284.00 | 556,682.00 | 367,180.71 | 605,102.00 | (48,420.00) | -8.7% |
| 2) Classified Salaries | | 2000-2999 | 376,304.00 | 380,693.00 | 284,893.15 | 488,031.00 | (107,338.00) | -28.2% |
| 3) Employee Benefits | | 3000-3999 | 294,096.00 | 292,426.00 | 188,925.95 | 337,926.00 | (45,500.00) | -15.6% |
| 4) Books and Supplies | | 4000-4999 | 198,154.00 | 333,048.88 | 58,190.45 | 294,808.19 | 38,240.69 | 11.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 35,773.00 | 59,273.00 | 30,711.62 | 82,273.00 | (23,000.00) | -38.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 88,101.00 | 87,130.00 | 22,908.49 | 87,130.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,532,712.00 | 1,709,252.88 | 952,811.37 | 1,895,270.19 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 6,757.00 | 27,767.74 | 975.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 6,757.00 | 27,767.74 | 975.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 122,525.65 | 122,525.65 | | 122,525.65 | 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) | | | 122,525.65 | 122,525.65 | | 122,525.65 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 122,525.65 | 122,525.65 | | 122,525.65 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 122,525.65 | 129,282.65 | | 123,500.65 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 98,002.56 | 104,759.56 | | 98,977.56 | | |
| 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 | 24,523.09 | 24,523.09 | | 24,523.09 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 171,156.00 | 182,837.00 | 105,304.00 | 174,421.00 | (8,416.00) | -4.6% |
| TOTAL, FEDERAL REVENUE | | | 171,156.00 | 182,837.00 | 105,304.00 | 174,421.00 | (8,416.00) | -4.6% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 1,333,663.00 | 1,464,509.00 | 836,193.00 | 1,640,261.00 | 175,752.00 | 12.0% |
| All Other State Revenue | All Other | 8590 | 5,000.00 | 28,500.00 | 7,125.00 | 28,500.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,338,663.00 | 1,493,009.00 | 843,318.00 | 1,668,761.00 | 175,752.00 | 11.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 629.41 | 975.00 | 975.00 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 15,012.77 | 30,069.63 | 26,082.49 | 11,069.72 | 73.7% |
| Interagency Services | | 8677 | 12,118.00 | 13,972.63 | 0.00 | 13,972.63 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 10,775.00 | 11,178.48 | 1,258.07 | 12,033.07 | 854.59 | 7.6% |
| All Other Transfers In from All Others | | 8789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 22,893.00 | 40,163.88 | 31,957.11 | 53,063.19 | 12,899.31 | 32.1% |
| TOTAL, REVENUES | | | 1,532,712.00 | 1,716,009.88 | 980,579.11 | 1,896,245.19 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 417,797.00 | 431,195.00 | 288,158.14 | 473,614.00 | (42,419.00) | -9.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 125,487.00 | 125,487.00 | 79,022.57 | 131,488.00 | (6,001.00) | -4.8% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 543,284.00 | 556,682.00 | 367,180.71 | 605,102.00 | (48,420.00) | -8.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 310,201.00 | 314,590.00 | 246,333.37 | 421,928.00 | (107,338.00) | -34.1% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 66,103.00 | 66,103.00 | 38,559.78 | 66,103.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 376,304.00 | 380,693.00 | 284,893.15 | 488,031.00 | (107,338.00) | -28.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 23,751.00 | 24,881.00 | 18,441.39 | 30,334.00 | (5,453.00) | -21.9% |
| PERS | | 3201-3202 | 51,787.00 | 52,196.00 | 35,718.12 | 60,254.00 | (8,058.00) | -15.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 49,897.00 | 49,539.00 | 34,823.81 | 58,970.00 | (9,431.00) | -19.0% |
| Health and Welfare Benefits | | 3401-3402 | 133,453.00 | 136,214.00 | 88,940.34 | 157,386.00 | (21,172.00) | -15.5% |
| Unemployment Insurance | | 3501-3502 | 423.00 | 1,449.00 | 1,585.77 | 1,794.00 | (345.00) | -23.8% |
| Workers' Compensation | | 3601-3602 | 14,360.00 | 14,479.00 | 9,116.04 | 15,520.00 | (1,041.00) | -7.2% |
| OPEB, Allocated | | 3701-3702 | 13,668.00 | 13,668.00 | 0.00 | 13,668.00 | 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 | 6,757.00 | 0.00 | 300.48 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 294,096.00 | 292,426.00 | 188,925.95 | 337,926.00 | (45,500.00) | -15.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 151,713.00 | 285,407.88 | 44,932.14 | 247,167.19 | 38,240.69 | 13.4% |
| Noncapitalized Equipment | | 4400 | 46,441.00 | 47,641.00 | 13,258.31 | 47,641.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 198,154.00 | 333,048.88 | 58,190.45 | 294,808.19 | 38,240.69 | 11.5% |

| 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 Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,269.00 | 6,269.00 | 5,745.43 | 9,269.00 | (3,000.00) | -47.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 180.00 | 180.00 | 0.00 | 180.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,388.00 | 1,388.00 | 211.24 | 1,388.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 9,630.00 | 9,630.00 | 9,283.14 | 29,630.00 | (20,000.00) | -207.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 16,506.00 | 40,006.00 | 14,532.19 | 39,963.00 | 43.00 | 0.1% |
| Communications | | 5900 | 1,800.00 | 1,800.00 | 939.62 | 1,843.00 | (43.00) | -2.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 35,773.00 | 59,273.00 | 30,711.62 | 82,273.00 | (23,000.00) | -38.8% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 85,101.00 | 87,130.00 | 22,909.49 | 87,130.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 85,101.00 | 87,130.00 | 22,909.49 | 87,130.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,532,712.00 | 1,709,252.88 | 952,811.37 | 1,895,270.19 | | |

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

| Resource | Description | 2013/14 Projected Year Totals |
|---------------------------|---|--|
| 6130 | Child Development: Center-Based Reserve Account | 90,174.39 |
| 9010 | Other Restricted Local | 8,803.17 |
| Total, Restricted Balance | | <u>98,977.56</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,715,000.00 | 4,857,694.00 | 1,820,697.92 | 4,857,694.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 410,000.00 | 410,000.00 | 147,846.73 | 410,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 492,000.00 | 492,000.00 | 201,478.85 | 492,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,617,000.00 | 5,759,694.00 | 2,169,823.50 | 5,759,694.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,118,054.00 | 2,137,110.00 | 1,103,696.68 | 2,137,110.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 1,040,323.00 | 1,055,460.00 | 524,051.50 | 1,055,460.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,013,250.00 | 2,126,347.00 | 1,120,240.70 | 2,146,838.00 | (20,491.00) | -1.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 181,811.00 | 194,408.00 | 49,895.40 | 173,917.00 | 20,491.00 | 10.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 283,804.00 | 288,804.00 | 0.00 | 288,804.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,637,242.00 | 5,819,129.00 | 2,797,884.28 | 5,819,129.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (20,242.00) | (59,435.00) | (628,060.78) | (59,435.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (20,242.00) | (59,435.00) | (628,060.78) | (59,435.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,539,882.23 | 1,539,882.23 | | 1,539,882.23 | 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) | | | 1,539,882.23 | 1,539,882.23 | | 1,539,882.23 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,539,882.23 | 1,539,882.23 | | 1,539,882.23 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,519,640.23 | 1,480,447.23 | | 1,480,447.23 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,519,640.23 | 1,480,447.23 | | 1,480,447.23 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted RL Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other RL Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 4,715,000.00 | 4,857,694.00 | 1,820,697.92 | 4,857,694.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,715,000.00 | 4,857,694.00 | 1,820,697.92 | 4,857,694.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 410,000.00 | 410,000.00 | 147,646.73 | 410,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 410,000.00 | 410,000.00 | 147,646.73 | 410,000.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 480,000.00 | 480,000.00 | 196,678.56 | 480,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,500.00 | 9,500.00 | 4,342.19 | 9,500.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 2,500.00 | 2,500.00 | 458.10 | 2,500.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 492,000.00 | 492,000.00 | 201,478.85 | 492,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 5,617,000.00 | 5,759,694.00 | 2,169,823.50 | 5,759,694.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 1,877,843.00 | 1,896,899.00 | 969,542.99 | 1,896,899.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 105,043.00 | 105,043.00 | 61,274.85 | 105,043.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 126,668.00 | 126,668.00 | 71,006.84 | 126,668.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 8,500.00 | 8,500.00 | 1,872.00 | 8,500.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,118,054.00 | 2,137,110.00 | 1,103,696.68 | 2,137,110.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 193,530.00 | 196,530.00 | 101,172.06 | 196,530.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 145,819.00 | 147,719.00 | 76,540.07 | 147,719.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 596,678.00 | 606,678.00 | 328,413.42 | 606,678.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 955.00 | 985.00 | 2,398.37 | 965.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 33,341.00 | 33,568.00 | 15,527.58 | 33,568.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 70,000.00 | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,040,323.00 | 1,055,460.00 | 524,051.50 | 1,055,460.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 150,250.00 | 146,603.00 | 89,749.74 | 167,094.00 | (20,491.00) | -14.0% |
| Noncapitalized Equipment | | 4400 | 15,000.00 | 48,000.00 | 28,936.67 | 48,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 1,848,000.00 | 1,931,744.00 | 1,001,554.29 | 1,931,744.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,013,250.00 | 2,126,347.00 | 1,120,240.70 | 2,146,838.00 | (20,491.00) | -1.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,000.00 | 9,000.00 | 5,696.36 | 9,000.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | (340.00) | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 28,340.00 | 28,340.00 | 840.00 | 28,340.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 66,500.00 | 76,500.00 | 46,682.39 | 76,500.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 20,471.00 | 21,068.00 | 2,301.58 | 577.00 | 20,491.00 | 97.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 51,000.00 | 51,000.00 | (13,702.71) | 51,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 8,500.00 | 8,500.00 | 8,417.78 | 8,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 181,811.00 | 194,408.00 | 49,895.40 | 173,917.00 | 20,491.00 | 10.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 283,804.00 | 288,804.00 | 0.00 | 288,804.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 283,804.00 | 288,804.00 | 0.00 | 288,804.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,637,242.00 | 5,819,129.00 | 2,797,884.28 | 5,819,129.00 | | |

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

| Resource | Description | 2013/14 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,480,447.23 |
| Total, Restricted Balance | | <u>1,480,447.23</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | | | | |
| BALANCE (C + D4) | | | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,500.03 | 24,500.03 | | 24,500.03 | 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) | | | 24,500.03 | 24,500.03 | | 24,500.03 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,500.03 | 24,500.03 | | 24,500.03 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 26,800.03 | 26,800.03 | | 26,800.03 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 26,800.03 | 26,800.03 | | 26,800.03 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

2013-14 Second Interim
Deferred Maintenance Fund
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 Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| LCFF/REVENUE LIMIT SOURCES | | | | | | | | |
| LCFF/Revenue Limit Transfers | | | | | | | | |
| LCFF/RL Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF/REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,300.00 | 2,300.00 | 67.80 | 2,300.00 | | |

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

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

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| Resource | Description | Projected Year Totals |
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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 12,934.00 | 7,934.00 | 14,934.00 | 2,000.00 | 15.5% |
| 5) TOTAL, REVENUES | | | 5,000.00 | 12,934.00 | 7,934.00 | 14,934.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 115,924.00 | 162,714.00 | 208,389.52 | 210,095.00 | (47,381.00) | -29.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 446.00 | 7,389.00 | 1,602.36 | 34,723.00 | (27,334.00) | -369.9% |
| 6) Capital Outlay | | 6000-6999 | 3,485,716.00 | 3,987,616.00 | 4,494,985.28 | 6,053,656.00 | (2,066,040.00) | -51.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,602,086.00 | 4,157,719.00 | 4,704,977.16 | 6,298,474.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,597,086.00) | (4,144,785.00) | (4,697,043.16) | (6,283,540.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 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 | | | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (359,931.00) | (907,630.00) | (1,459,886.16) | (3,046,385.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,142,067.82 | 3,142,067.82 | | 3,142,067.82 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,142,067.82 | 3,142,067.82 | | 3,142,067.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,142,067.82 | 3,142,067.82 | | 3,142,067.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,782,136.82 | 2,234,437.82 | | 95,682.82 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 2,782,136.82 | 2,234,437.82 | | 95,682.82 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8899 | 0.00 | 7,934.00 | 7,934.00 | 9,934.00 | 2,000.00 | 25.2% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,000.00 | 12,934.00 | 7,934.00 | 14,934.00 | 2,000.00 | 15.5% |
| TOTAL, REVENUES | | | 5,000.00 | 12,934.00 | 7,934.00 | 14,934.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 70,277.00 | 45,484.00 | 40,368.18 | 40,962.00 | 4,522.00 | 9.9% |
| Noncapitalized Equipment | | 4400 | 45,647.00 | 117,230.00 | 168,021.34 | 169,133.00 | (51,903.00) | -44.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 115,924.00 | 162,714.00 | 208,389.52 | 210,095.00 | (47,381.00) | -29.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 6,657.00 | 1,240.58 | 6,657.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 200.00 | 113.40 | 200.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 371.00 | 371.00 | 137.50 | 27,705.00 | (27,334.00) | -7367.7% |
| Communications | | 5900 | 75.00 | 161.00 | 110.88 | 161.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 446.00 | 7,389.00 | 1,602.36 | 34,723.00 | (27,334.00) | -369.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 104,116.00 | 242,613.00 | 130,897.59 | 288,123.00 | (25,510.00) | -10.5% |
| Buildings and Improvements of Buildings | | 6200 | 3,381,600.00 | 3,745,003.00 | 4,364,087.69 | 5,785,533.00 | (2,040,530.00) | -54.5% |
| 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 | | | 3,485,716.00 | 3,987,616.00 | 4,494,985.28 | 6,053,656.00 | (2,066,040.00) | -51.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,602,086.00 | 4,157,719.00 | 4,704,977.16 | 6,298,474.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | | |

| Resource | Description | 2013/14 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 95,682.82 |
| Total, Restricted Balance | | 95,682.82 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 875,000.00 | 875,000.00 | 363,814.06 | 825,000.00 | (50,000.00) | -5.7% |
| 5) TOTAL REVENUES | | | 875,000.00 | 875,000.00 | 363,814.06 | 825,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 258,347.00 | 262,176.00 | 153,359.52 | 262,176.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 92,011.00 | 99,259.00 | 57,480.43 | 99,259.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 33,800.00 | 36,343.00 | 3,395.69 | 35,143.00 | 1,200.00 | 3.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 50,719.00 | 35,429.00 | 13,951.18 | 36,629.00 | (1,200.00) | -3.4% |
| 6) Capital Outlay | | 6000-6999 | 2,698,000.00 | 2,695,528.00 | 12,540.78 | 2,695,528.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 136,069.00 | 540,791.00 | 472,756.11 | 540,791.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 3,268,946.00 | 3,669,526.00 | 713,483.71 | 3,669,526.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,393,946.00) | (2,794,526.00) | (349,669.65) | (2,844,526.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,393,946.00) | (2,794,526.00) | (349,669.65) | (2,844,526.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,400,012.94 | 5,400,012.94 | | 5,400,012.94 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,400,012.94 | 5,400,012.94 | | 5,400,012.94 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,400,012.94 | 5,400,012.94 | | 5,400,012.94 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,006,066.94 | 2,605,486.94 | | 2,555,486.94 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 3,006,066.94 | 2,605,486.94 | | 2,555,486.94 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 14,371.58 | 25,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 850,000.00 | 850,000.00 | 349,442.48 | 800,000.00 | (50,000.00) | -5.9% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 875,000.00 | 875,000.00 | 363,814.06 | 825,000.00 | (50,000.00) | -5.7% |
| TOTAL, REVENUES | | | 875,000.00 | 875,000.00 | 363,814.06 | 825,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 48,929.00 | 49,949.00 | 29,561.51 | 49,949.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 167,235.00 | 170,044.00 | 99,191.54 | 170,044.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 42,183.00 | 42,183.00 | 24,606.47 | 42,183.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 258,347.00 | 262,176.00 | 153,359.52 | 262,176.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 29,496.00 | 29,993.00 | 17,541.96 | 29,993.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 19,204.00 | 19,204.00 | 10,836.53 | 19,204.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 34,888.00 | 45,355.00 | 26,403.48 | 45,355.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 125.00 | 549.00 | 498.07 | 549.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 4,158.00 | 4,158.00 | 2,200.39 | 4,158.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 4,142.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 92,011.00 | 99,259.00 | 57,480.43 | 99,259.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 17,300.00 | 18,300.00 | 1,827.98 | 18,275.00 | 25.00 | 0.1% |
| Noncapitalized Equipment | | 4400 | 16,500.00 | 18,043.00 | 1,567.71 | 16,868.00 | 1,175.00 | 6.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 33,800.00 | 36,343.00 | 3,395.69 | 35,143.00 | 1,200.00 | 3.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,886.00 | 1,966.00 | 1,778.41 | 3,186.00 | (1,200.00) | -60.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,706.00 | 2,708.00 | 373.85 | 2,706.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,300.00 | 6,300.00 | 1,820.07 | 6,300.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 38,077.00 | 22,687.00 | 9,599.50 | 22,687.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,750.00 | 1,750.00 | 379.35 | 1,750.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 50,719.00 | 35,429.00 | 13,951.18 | 36,629.00 | (1,200.00) | -3.4% |

| 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 Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 600,000.00 | 600,000.00 | 2,187.50 | 600,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 89,000.00 | 57,580.00 | 2,118.20 | 57,580.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 2,009,000.00 | 2,037,948.00 | 8,235.08 | 2,037,948.00 | 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 | | | 2,698,000.00 | 2,695,528.00 | 12,540.78 | 2,695,528.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 136,069.00 | 136,069.00 | 68,034.38 | 136,069.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 404,722.00 | 404,721.73 | 404,722.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 136,069.00 | 540,791.00 | 472,756.11 | 540,791.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,268,946.00 | 3,669,526.00 | 713,483.71 | 3,669,526.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 15,000.00 | 5,000.00 | 286.21 | 2,000.00 | (3,000.00) | -60.0% |
| 5) TOTAL, REVENUES | | | 3,252,155.00 | 3,242,155.00 | 3,237,441.21 | 3,239,155.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 3,252,155.00 | 3,242,155.00 | 3,237,441.21 | 3,239,155.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 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 | | | (3,237,155.00) | (3,237,155.00) | (3,237,155.00) | (3,237,155.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 15,000.00 | 5,000.00 | 286.21 | 2,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 138,605.16 | 138,605.16 | | 138,605.16 | 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) | | | 138,605.16 | 138,605.16 | | 138,605.16 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 138,605.16 | 138,605.16 | | 138,605.16 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 153,605.16 | 143,605.16 | | 140,605.16 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 153,605.16 | 143,605.16 | | 140,605.16 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 15,000.00 | 5,000.00 | 286.21 | 2,000.00 | (3,000.00) | -60.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,000.00 | 5,000.00 | 286.21 | 2,000.00 | (3,000.00) | -60.0% |
| TOTAL, REVENUES | | | 3,252,155.00 | 3,242,155.00 | 3,237,441.21 | 3,239,155.00 | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 3,237,155.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,237,155.00) | (3,237,155.00) | (3,237,155.00) | (3,237,155.00) | | |

| Resource | Description | 2013/14 Projected Year Totals |
|---------------------------|----------------------------------|----------------------------------|
| 7710 | State School Facilities Projects | 140,605.16 |
| Total, Restricted Balance | | 140,605.16 |

2013-14 Second Interim
Bond Interest and Redemption Fund
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 Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 35,500.00 | 35,500.00 | 17,982.09 | 35,500.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,055,000.00 | 2,055,000.00 | 1,070,663.50 | 2,055,150.00 | 150.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,090,500.00 | 2,090,500.00 | 1,088,625.59 | 2,090,650.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,805,000.00 | 1,805,000.00 | 1,085,122.51 | 1,890,000.00 | (85,000.00) | -4.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,805,000.00 | 1,805,000.00 | 1,085,122.51 | 1,890,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 285,500.00 | 285,500.00 | 3,503.08 | 200,650.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7669 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 285,500.00 | 285,500.00 | 3,503.08 | 200,650.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,177,134.53 | 2,177,134.53 | | 2,177,134.53 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,177,134.53 | 2,177,134.53 | | 2,177,134.53 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,177,134.53 | 2,177,134.53 | | 2,177,134.53 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,462,634.53 | 2,462,634.53 | | 2,377,784.53 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 2,462,634.53 | 2,462,634.53 | | 2,377,784.53 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 35,500.00 | 35,500.00 | 17,962.09 | 35,500.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 35,500.00 | 35,500.00 | 17,962.09 | 35,500.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 1,795,000.00 | 1,795,000.00 | 1,066,448.33 | 1,795,000.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 250,000.00 | 250,000.00 | 102.75 | 250,000.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 63.18 | 125.00 | 125.00 | New |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 11.91 | 25.00 | 25.00 | New |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | 4,037.33 | 10,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,055,000.00 | 2,055,000.00 | 1,070,663.50 | 2,055,150.00 | 150.00 | 0.0% |
| TOTAL, REVENUES | | | 2,090,500.00 | 2,090,500.00 | 1,088,625.59 | 2,090,650.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 1,600,000.00 | 1,600,000.00 | 795,122.51 | 1,600,000.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 205,000.00 | 205,000.00 | 290,000.00 | 290,000.00 | (85,000.00) | -41.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,805,000.00 | 1,805,000.00 | 1,085,122.51 | 1,890,000.00 | (85,000.00) | -4.7% |
| TOTAL, EXPENDITURES | | | 1,805,000.00 | 1,805,000.00 | 1,085,122.51 | 1,890,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7669 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 2,377,784.53 |
| Total, Restricted Balance | | 2,377,784.53 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 36,085.00 | 36,085.00 | 17,907.98 | 36,085.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,828,461.00 | 1,828,461.00 | 1,065,365.73 | 1,830,511.00 | 2,050.00 | 0.1% |
| 5) TOTAL, REVENUES | | | 1,864,546.00 | 1,864,546.00 | 1,083,273.71 | 1,866,596.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,771,406.00 | 1,771,406.00 | 1,023,078.13 | 1,806,406.00 | (35,000.00) | -2.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,771,406.00 | 1,771,406.00 | 1,023,078.13 | 1,806,406.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 93,140.00 | 93,140.00 | 60,195.58 | 60,190.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 93,140.00 | 93,140.00 | 60,195.58 | 60,190.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,435,066.82 | 1,435,066.82 | | 1,435,066.82 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,435,066.82 | 1,435,066.82 | | 1,435,066.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,435,066.82 | 1,435,066.82 | | 1,435,066.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,528,206.82 | 1,528,206.82 | | 1,495,256.82 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 1,528,206.82 | 1,528,206.82 | | 1,495,256.82 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 36,085.00 | 36,085.00 | 17,907.98 | 36,085.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 36,085.00 | 36,085.00 | 17,907.98 | 36,085.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 1,722,240.00 | 1,722,240.00 | 1,063,098.47 | 1,722,240.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 103,151.00 | 103,151.00 | 98.43 | 103,151.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 28.00 | 28.00 | 60.54 | 63.00 | 35.00 | 125.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 11.00 | 15.00 | 15.00 | New |
| Non-Ad Valorem Taxes | | | | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,042.00 | 3,042.00 | 2,097.29 | 5,042.00 | 2,000.00 | 65.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,828,461.00 | 1,828,461.00 | 1,065,365.73 | 1,830,511.00 | 2,050.00 | 0.1% |
| TOTAL, REVENUES | | | 1,864,546.00 | 1,864,546.00 | 1,083,273.71 | 1,866,596.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 1,561,406.00 | 1,561,406.00 | 778,078.13 | 1,561,406.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 210,000.00 | 210,000.00 | 245,000.00 | 245,000.00 | (35,000.00) | -16.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,771,406.00 | 1,771,406.00 | 1,023,078.13 | 1,806,406.00 | (35,000.00) | -2.0% |
| TOTAL, EXPENDITURES | | | 1,771,406.00 | 1,771,406.00 | 1,023,078.13 | 1,806,406.00 | | |

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

| Resource | Description | 2013/14 |
|---------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 1,495,256.82 |
| Total, Restricted Balance | | <u>1,495,256.82</u> |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,791,563.40 | 3,791,563.40 | | 3,791,563.40 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,791,563.40 | 3,791,563.40 | | 3,791,563.40 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,791,563.40 | 3,791,563.40 | | 3,791,563.40 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,198,843.40 | 4,198,843.40 | | 4,198,843.40 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 4,198,843.40 | 4,198,843.40 | | 4,198,843.40 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 2,559.00 | 2,559.00 | 3,622.68 | 2,559.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 404,721.00 | 404,721.00 | 0.00 | 404,721.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 407,280.00 | 407,280.00 | 3,622.68 | 407,280.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8960 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 Projected Year Totals |
|---------------------------|------------------------|----------------------------------|
| 9010 | Other Restricted Local | 4,198,843.40 |
| Total, Restricted Balance | | 4,198,843.40 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF/Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,700.00 | 2,388.20 | 1,238.74 | 2,388.20 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,700.00 | 2,388.20 | 1,238.74 | 2,388.20 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 3,700.00 | 7,020.00 | 6,349.00 | 7,020.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,700.00 | 7,020.00 | 6,349.00 | 7,020.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | (4,631.80) | (5,110.26) | (4,631.80) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | (4,631.80) | (5,110.26) | (4,631.80) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 268,106.13 | 268,106.13 | | 268,106.13 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 268,106.13 | 268,106.13 | | 268,106.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 268,106.13 | 268,106.13 | | 268,106.13 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 268,106.13 | 263,474.33 | | 263,474.33 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 263,474.33 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 268,106.13 | 0.00 | | 263,474.33 | | |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | | 0.00 | | |

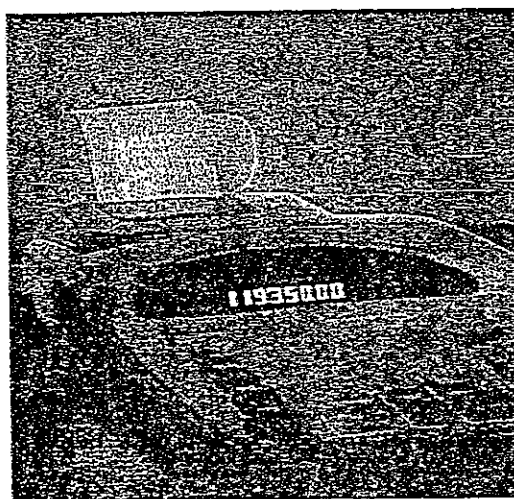
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,700.00 | 2,388.20 | 738.74 | 2,388.20 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,700.00 | 2,388.20 | 1,238.74 | 2,388.20 | 0.00 | 0.0% |
| TOTAL REVENUES | | | 3,700.00 | 2,388.20 | 1,238.74 | 2,388.20 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 3,700.00 | 7,020.00 | 6,349.00 | 7,020.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,700.00 | 7,020.00 | 6,349.00 | 7,020.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,700.00 | 7,020.00 | 6,349.00 | 7,020.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2013/14 |
|--------------------------------|------------------------|-----------------------|
| | | Projected Year Totals |
| 9010 | Other Restricted Local | 263,474.33 |
| Total, Restricted Net Position | | <u>263,474.33</u> |

Miscellaneous Forms



Section III

| 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 | 6,187.83 | 6,187.83 | 6,243.83 | 6,243.83 | 56.00 | 1% |
| 2. Special Education | 192.79 | 192.79 | 188.45 | 188.45 | (4.34) | -2% |
| HIGH SCHOOL | | | | | | |
| 3. General Education | 2,156.08 | 2,156.08 | 1,975.92 | 1,975.92 | (180.16) | -8% |
| 4. Special Education | 220.74 | 220.74 | 190.03 | 190.03 | (30.71) | -14% |
| COUNTY SUPPLEMENT | | | | | | |
| 5. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 6. Special Education | 126.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 7. TOTAL, K-12 ADA | 8,884.12 | 8,757.44 | 8,598.23 | 8,598.23 | (159.21) | -2% |
| 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) | 8,884.12 | 8,757.44 | 8,598.23 | 8,598.23 | (159.21) | -2% |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 16. Elementary* | | | | | | |
| 17. High School* | | | | | | |
| 18. TOTAL, SUPPLEMENTAL HOURS | | | | | | |

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

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

| Object | July | August | September | October | November | December | January | February |
|--|-----------------|----------------|--------------|----------------|--------------|---------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | |
| A. BEGINNING CASH | 80,432.47 | 6,272,561.11 | 4,755,345.55 | 6,353,109.23 | 3,516,556.50 | 3,166,083.50 | 9,006,447.34 | 6,957,188.32 |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | 1,960,823.00 | 1,960,823.00 | 5,637,630.00 | 3,529,482.00 | 3,529,482.00 | 5,637,629.00 | 3,529,482.00 | 3,250,000.00 |
| Principal Apportionment | | 7,941.80 | | 9,507.19 | | 5,963,483.87 | 259,634.16 | 0.00 |
| Property Taxes | 8,352.51 | 1,231.97 | (29,380.46) | (23,400.64) | (13,816.16) | (13,309.17) | (340,052.05) | (165,000.00) |
| Miscellaneous Funds | | | 942,911.13 | 86,462.23 | 97,323.00 | 41,021.34 | (71,623.17) | 1,250,000.00 |
| Federal Revenue | 57,025.00 | | 920,600.00 | (48,640.96) | 2,465,940.00 | 155,669.00 | 437,093.26 | 600,000.00 |
| Other State Revenue | 179,590.39 | 521,292.07 | 259,841.41 | 95,693.91 | 116,116.00 | 126,776.06 | 984,896.14 | 550,000.00 |
| Other Local Revenue | | | | | | | | |
| Interfund Transfers In | | | | | | | | |
| All Other Financing Sources | | | | | | | | |
| TOTAL RECEIPTS | 2,205,790.90 | 2,491,288.84 | 7,731,602.06 | 3,649,103.73 | 6,195,044.84 | 11,911,270.10 | 4,799,430.34 | 5,485,000.00 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 376,463.42 | 2,994,081.27 | 3,254,039.94 | 3,130,642.99 | 3,017,996.04 | 3,071,841.49 | 3,000,317.36 | 3,000,000.00 |
| Classified Salaries | 503,804.91 | 1,120,767.35 | 1,144,694.76 | 1,172,565.02 | 1,195,221.96 | 1,141,198.55 | 1,123,860.10 | 1,100,000.00 |
| Employee Benefits | 398,837.00 | 1,365,919.85 | 1,387,092.82 | 1,303,420.83 | 1,335,095.98 | 1,329,379.28 | 1,319,339.38 | 1,330,000.00 |
| Books and Supplies | 18,294.43 | 194,441.29 | 243,438.39 | 386,778.37 | 423,164.44 | 280,747.33 | 243,731.65 | 1,250,000.00 |
| Services | 792,631.21 | 350,597.74 | 573,363.37 | 1,050,595.58 | 545,119.00 | 360,253.73 | 783,308.59 | 750,000.00 |
| Capital Outlay | | 4,083.70 | | 3,342.35 | 10,767.17 | 0.00 | 189,002.49 | 80,000.00 |
| Other Outgo | | 116,157.52 | (22,759.49) | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 |
| Interfund Transfers Out | | | | | | | | |
| All Other Financing Uses | | | | | | | | |
| TOTAL DISBURSEMENTS | 2,090,030.97 | 6,146,048.72 | 6,579,869.79 | 7,047,345.14 | 6,527,364.59 | 6,183,420.38 | 6,659,559.57 | 7,760,000.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | |
| Assets | | | | | | | | |
| Cash Not in Treasury | (30,000.00) | | | | | | | |
| Accounts Receivable | (13,861,597.40) | | | | | | | |
| Due From Other Funds | (176,488.62) | 2,677,209.74 | 576,546.07 | 649,183.14 | (9.03) | 76,576.07 | 115,639.46 | 275,000.00 |
| Stores | (273,483.42) | (72,559.64) | (7,955.02) | 8,434.17 | 11,118.78 | 34,022.16 | 27,681.66 | 176,488.62 |
| Prepaid Expenditures | | | | | | | | |
| Other Current Assets | | | | | | | | |
| SUBTOTAL ASSETS | (14,341,569.44) | 2,604,650.10 | 588,591.05 | 657,617.31 | 11,109.75 | 110,598.23 | 143,321.12 | 451,488.62 |
| Liabilities | | | | | | | | |
| Accounts Payable | (3,300,003.41) | 467,105.78 | 122,559.64 | 8,464.36 | 29,263.00 | (1,915.89) | 332,450.91 | 16,650.00 |
| Due To Other Funds | (3,830.34) | | | | | 0.00 | | 3,830.34 |
| Current Loans | | | | | | | | |
| Deferred Revenues | (87,464.27) | | | 87,464.27 | | | | |
| SUBTOTAL LIABILITIES | (3,391,298.02) | 467,105.78 | 122,559.64 | 95,928.63 | 29,263.00 | (1,915.89) | 332,450.91 | 20,480.34 |
| Nonoperating | | | | | | | | |
| Suspense Clearing | | | | | | | | |
| TOTAL BALANCE SHEET | (10,950,271.42) | 2,137,544.32 | 446,031.41 | 561,688.68 | (18,153.25) | 112,514.12 | (189,129.79) | 431,008.28 |
| E. NET INCREASE/DECREASE | | | | | | | | |
| TRANSACTIONS | | | | | | | | |
| (B - C + D) | 6,192,128.64 | (1,517,215.56) | 1,597,763.68 | (2,836,552.73) | (350,473.00) | 5,840,363.84 | (2,049,259.02) | (1,843,991.72) |
| F. ENDING CASH (A + E) | 6,272,561.11 | 4,755,345.55 | 6,353,109.23 | 3,516,556.50 | 3,166,083.50 | 9,006,447.34 | 6,957,188.32 | 5,113,196.60 |
| G. ENDING CASH, PLUS CASH | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | |

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)58 72736 0000000
Form CASH

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|--------------|---------------|----------------|----------------|--------------|-------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 5,113,195.60 | 5,641,196.60 | 9,103,178.57 | 4,786,521.18 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 5,750,000.00 | 4,800,000.00 | 0.00 | 1,000,000.00 | 8,956,112.00 | 0.00 | 49,541,463.00 | 49,541,463.00 |
| Property Taxes | 8020-8079 | 0.00 | 4,836,881.97 | 0.00 | 1,545,671.01 | 0.00 | | 12,623,120.00 | 12,623,120.00 |
| Miscellaneous Funds | 8080-8099 | (165,000.00) | (49,900.00) | (49,900.00) | (49,901.98) | | | (890,076.00) | (890,076.00) |
| Federal Revenue | 8100-8299 | 1,450,000.00 | 60,000.00 | 1,500,000.00 | 995,755.68 | 1,000,000.00 | | 7,351,850.21 | 7,351,850.21 |
| Other State Revenue | 8300-8599 | 600,000.00 | 600,000.00 | 426,434.61 | 0.00 | 0.00 | | 6,214,120.91 | 6,214,120.91 |
| Other Local Revenue | 8600-8799 | 550,000.00 | 550,000.00 | 550,000.00 | 327,382.80 | | | 4,811,588.78 | 4,811,588.78 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 8,185,000.00 | 10,796,981.97 | 2,428,534.61 | 3,818,907.51 | 9,956,112.00 | 0.00 | 79,652,066.90 | 79,652,066.90 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | 3,250,183.87 | | | 34,095,566.38 | 34,095,566.38 |
| Classified Salaries | 2000-2999 | 1,100,000.00 | 1,100,000.00 | 1,100,000.00 | 1,273,922.92 | | | 13,076,035.57 | 13,076,035.57 |
| Employee Benefits | 3000-3999 | 1,330,000.00 | 1,330,000.00 | 1,330,000.00 | 1,719,718.12 | | | 15,478,803.26 | 15,478,803.26 |
| Books and Supplies | 4000-4999 | 1,250,000.00 | 1,000,000.00 | 750,000.00 | 1,055,747.31 | 1,500,000.00 | | 8,596,343.21 | 8,596,343.21 |
| Services | 5000-5999 | 750,000.00 | 750,000.00 | 375,000.00 | 158,415.81 | 1,500,000.00 | | 8,739,285.03 | 8,739,285.03 |
| Capital Outlay | 6000-6599 | 80,000.00 | 80,000.00 | 66,742.78 | 207,113.51 | | | 721,052.00 | 721,052.00 |
| Other Outgo | 7000-7499 | 250,000.00 | 250,000.00 | 250,000.00 | 165,898.00 | | | 1,259,296.03 | 1,259,296.03 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 7,760,000.00 | 7,510,000.00 | 6,871,742.78 | 7,830,999.54 | 3,000,000.00 | 0.00 | 81,966,381.48 | 81,966,381.48 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 30,000.00 | |
| Accounts Receivable | 9200-9299 | 275,000.00 | 275,000.00 | 275,000.00 | 205,950.45 | 30,000.00 | | 13,861,597.40 | |
| Due From Other Funds | 9310 | | | | | 267,784.47 | | 176,488.62 | |
| Stores | 9320 | (72,000.00) | | (72,000.00) | (60,000.00) | | | (268,629.82) | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| SUBTOTAL ASSETS | | 203,000.00 | 275,000.00 | 203,000.00 | 145,950.45 | 297,784.47 | 0.00 | 13,799,466.20 | |
| Liabilities | | | | | | | | | |
| Accounts Payable | 9500-9599 | 100,000.00 | 100,000.00 | 74,449.22 | | | | 3,300,003.41 | |
| Due To Other Funds | 9610 | | | | | | | 3,830.34 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Deferred Revenues | 9650 | | | | | | | 87,464.27 | |
| SUBTOTAL LIABILITIES | | 100,000.00 | 100,000.00 | 74,449.22 | 0.00 | 0.00 | 0.00 | 3,391,298.02 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET | | 103,000.00 | 175,000.00 | 128,550.78 | 145,950.45 | 297,784.47 | 0.00 | 10,408,158.18 | |
| TRANSACTIONS | | | | | | | | | |
| E. NET INCREASE/DECREASE | | | | | | | | | |
| (B - C + D) | | 528,000.00 | 3,461,981.97 | (4,316,657.39) | (3,866,141.58) | 7,253,896.47 | 0.00 | 8,093,843.60 | (2,314,314.58) |
| F. ENDING CASH (A + E) | | 5,641,195.60 | 9,103,178.57 | 4,786,521.18 | 920,379.60 | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | |
| ACCRUALS AND ADJUSTMENTS | | | | | | | | 8,174,276.07 | |

| | Object | July | August | September | October | November | December | January | February |
|--|--------|-----------------|----------------|--------------|----------------|--------------|---------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name) | | | | | | | | | |
| A. BEGINNING CASH | | 920,379.00 | 5,719,773.60 | 2,504,167.60 | 3,973,751.60 | 2,524,111.60 | 2,373,359.60 | 6,700,607.60 | 6,279,855.60 |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | | 2,818,567.00 | 2,818,567.00 | 5,073,421.00 | 5,073,421.00 | 5,073,421.00 | 5,073,421.00 | 5,073,421.00 | 5,073,421.00 |
| Property Taxes | | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 6,000,000.00 | 300,000.00 | 100,000.00 |
| Miscellaneous Funds | | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) |
| Federal Revenue | | 0.00 | 0.00 | 940,000.00 | 85,000.00 | 100,000.00 | 40,000.00 | 0.00 | 1,100,000.00 |
| Other State Revenue | | 55,000.00 | 0.00 | 50,000.00 | 50,000.00 | 1,100,000.00 | 150,000.00 | 430,000.00 | 400,000.00 |
| Other Local Revenue | | 200,000.00 | 600,000.00 | 400,000.00 | 400,000.00 | 400,000.00 | 400,000.00 | 400,000.00 | 400,000.00 |
| Interfund Transfers In | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | |
| TOTAL RECEIPTS | | 2,999,394.00 | 3,354,394.00 | 6,369,248.00 | 5,544,248.00 | 6,599,248.00 | 11,599,248.00 | 6,129,248.00 | 6,999,248.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | | 380,000.00 | 3,000,000.00 | 3,250,000.00 | 3,150,000.00 | 3,050,000.00 | 3,080,000.00 | 3,000,000.00 | 3,000,000.00 |
| Classified Salaries | | 500,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,150,000.00 | 1,100,000.00 |
| Employee Benefits | | 400,000.00 | 1,370,000.00 | 1,400,000.00 | 1,300,000.00 | 1,300,000.00 | 1,350,000.00 | 1,350,000.00 | 1,350,000.00 |
| Books and Supplies | | 20,000.00 | 200,000.00 | 250,000.00 | 1,000,000.00 | 400,000.00 | 300,000.00 | 250,000.00 | 800,000.00 |
| Services | | 750,000.00 | 650,000.00 | 750,000.00 | 750,000.00 | 750,000.00 | 650,000.00 | 750,000.00 | 750,000.00 |
| Capital Outlay | | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| Other Outgo | | | | 819,664.00 | | | 632,000.00 | | |
| Interfund Transfers Out | | | | | | | | | |
| All Other Financing Uses | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 2,100,000.00 | 6,470,000.00 | 7,719,664.00 | 7,450,000.00 | 6,750,000.00 | 7,262,000.00 | 6,550,000.00 | 7,050,000.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash Not In Treasury | | (30,000.00) | | | | | | | |
| Accounts Receivable | | (9,956,112.00) | | | 456,112.00 | | | | 2,000,000.00 |
| Due From Other Funds | | 0.00 | 3,000,000.00 | | | | | | |
| Stores | | 0.00 | | | | | | | |
| Prepaid Expenditures | | 0.00 | | | | | | | |
| Other Current Assets | | 0.00 | | | | | | | |
| SUBTOTAL ASSETS | | (9,986,112.00) | 0.00 | 3,000,000.00 | 456,112.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| Liabilities | | | | | | | | | |
| Accounts Payable | | 900,000.00 | 100,000.00 | 200,000.00 | | | | | |
| Due To Other Funds | | 0.00 | | | | | | | |
| Current Loans | | 0.00 | | | | | | | |
| Deferred Revenues | | 0.00 | | | | | | | |
| SUBTOTAL LIABILITIES | | 900,000.00 | 100,000.00 | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | | | | | | | | | |
| TOTAL BALANCE SHEET | | (10,886,112.00) | (100,000.00) | 2,800,000.00 | 456,112.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| TRANSACTIONS | | | | | | | | | |
| E. NET INCREASE/DECREASE | | | | | | | | | |
| (B - C + D) | | 4,799,394.00 | (3,215,606.00) | 1,469,584.00 | (1,449,640.00) | (150,752.00) | 4,327,248.00 | (420,752.00) | 1,949,248.00 |
| F. ENDING CASH (A + E) | | 5,719,773.60 | 2,504,167.60 | 3,973,751.60 | 2,524,111.60 | 2,373,359.60 | 6,700,607.60 | 6,279,855.60 | 8,229,103.60 |
| 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 | 8,229,103.60 | 8,378,351.60 | 11,845,045.60 | 12,144,293.60 | | | | |
| B. RECEIPTS | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | |
| Principal Apportionment | 5,073,421.00 | 5,073,421.00 | 5,073,421.00 | 0.00 | 5,073,421.00 | | 56,371,344.00 | 56,371,343.00 |
| Property Taxes | 100,000.00 | 4,800,000.00 | 100,000.00 | 1,203,120.00 | | | 12,623,120.00 | 12,623,120.00 |
| Miscellaneous Funds | (74,173.00) | (74,173.00) | (74,173.00) | (74,173.00) | | | (890,076.00) | (890,076.00) |
| Federal Revenue | 1,450,000.00 | 600,000.00 | 1,500,000.00 | 536,850.00 | 1,000,000.00 | | 7,351,850.00 | 7,351,850.00 |
| Other State Revenue | 400,000.00 | 400,000.00 | 400,000.00 | 429,121.00 | 500,000.00 | | 4,364,121.00 | 4,364,121.00 |
| Other Local Revenue | 400,000.00 | 400,000.00 | 400,000.00 | 411,588.00 | | | 4,811,588.00 | 4,811,588.00 |
| Interfund Transfers In | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | 7,349,248.00 | 11,199,248.00 | 7,399,248.00 | 2,506,506.00 | 6,573,421.00 | 0.00 | 84,631,947.00 | 84,631,946.00 |
| C. DISBURSEMENTS | | | | | | | | |
| Certificated Salaries | 3,200,000.00 | 3,200,000.00 | 3,200,000.00 | 3,104,202.00 | | | 34,614,202.00 | 34,614,202.00 |
| Classified Salaries | 1,100,000.00 | 1,100,000.00 | 1,100,000.00 | 1,301,372.00 | | | 13,351,372.00 | 13,351,372.00 |
| Employee Benefits | 1,400,000.00 | 1,400,000.00 | 1,400,000.00 | 1,559,549.00 | | | 15,579,549.00 | 15,579,549.00 |
| Books and Supplies | 800,000.00 | 700,000.00 | 700,000.00 | 414,842.00 | 400,000.00 | | 6,234,842.00 | 6,234,842.00 |
| Services | 650,000.00 | 650,000.00 | 650,000.00 | 478,183.00 | 500,000.00 | | 8,728,183.00 | 8,728,183.00 |
| Capital Outlay | 50,000.00 | 50,000.00 | 50,000.00 | 106,053.00 | | | 656,053.00 | 656,053.00 |
| Other Outgo | | 632,554.00 | | | | | 1,264,554.00 | 1,264,554.00 |
| Interfund Transfers Out | | | | | | | 819,664.00 | 819,664.00 |
| All Other Financing Uses | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | 7,200,000.00 | 7,732,554.00 | 7,109,000.00 | 6,984,201.00 | 900,000.00 | 0.00 | 81,248,419.00 | 81,248,419.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | |
| Assets | | | | | | | | |
| Cash Not In Treasury | | | | | 30,000.00 | | 30,000.00 | |
| Accounts Receivable | | | | | | | 9,956,112.00 | |
| Due From Other Funds | | | | | | | 0.00 | |
| Stores | | | | | | | 0.00 | |
| Prepaid Expenditures | | | | | | | 0.00 | |
| Other Current Assets | | | | | | | 0.00 | |
| SUBTOTAL ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 | 9,986,112.00 | |
| Liabilities | | | | | | | | |
| Accounts Payable | | | | | | | 900,000.00 | |
| Due To Other Funds | | | | | | | 0.00 | |
| Current Loans | | | | | | | 0.00 | |
| Deferred Revenues | | | | | | | 0.00 | |
| SUBTOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900,000.00 | |
| Nonoperating | | | | | | | 0.00 | |
| Suspense Clearing | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET TRANSACTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 | 9,086,112.00 | |
| E. NET INCREASE/DECREASE | | | | | | | | |
| (B - C + D) | 149,248.00 | 3,466,694.00 | 299,248.00 | (4,457,695.00) | 5,703,421.00 | 0.00 | 12,469,640.00 | 3,383,527.00 |
| F. ENDING CASH (A + E) | 8,378,351.60 | 11,845,045.60 | 12,144,293.60 | 7,686,598.60 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | 13,390,019.60 | |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,109,488.75
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 60,296,131.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|--|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 3,368,888.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,437,680.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 42,300.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 449,656.16 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 5,298,524.16 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 193,183.84 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,491,708.00 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 48,822,017.34 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 8,185,850.81 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 8,863,573.34 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 379,139.81 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 100,000.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 803,892.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 10,080.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 8,544.60 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 33,392.86 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 8,264,610.48 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 4,429.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 67,369.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,808,140.19 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 5,513,325.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 82,864,364.43 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 6.39%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 6.63%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>5,298,524.16</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>347,134.86</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.58%) times Part III, Line B18); zero if negative | <u>193,183.84</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.58%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>193,183.84</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>193,183.84</u> |

Approved indirect cost rate: 6.58%
Highest rate used in any program: 6.58%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 3,272,493.92 | 156,915.51 | 4.79% |
| 01 | 3180 | 17,488.18 | 1,150.72 | 6.58% |
| 01 | 3181 | 458,624.13 | 30,177.47 | 6.58% |
| 01 | 3550 | 95,834.00 | 3,474.00 | 3.63% |
| 01 | 4035 | 615,553.65 | 37,678.00 | 6.12% |
| 01 | 4203 | 146,938.11 | 2,300.31 | 1.57% |
| 01 | 4510 | 320,869.86 | 21,113.00 | 6.58% |
| 01 | 5630 | 44,461.44 | 2,925.56 | 6.58% |
| 01 | 6010 | 1,466,952.00 | 6,816.00 | 0.46% |
| 01 | 7090 | 398,987.25 | 11,893.00 | 2.98% |
| 01 | 7091 | 276,105.82 | 1,701.18 | 0.62% |
| 01 | 7210 | 83,565.00 | 5,498.00 | 6.58% |
| 01 | 9010 | 516,479.38 | 7,153.00 | 1.38% |
| 12 | 5025 | 165,969.00 | 8,452.00 | 5.09% |
| 12 | 6105 | 1,562,147.00 | 78,114.00 | 5.00% |
| 12 | 9010 | 40,749.19 | 564.00 | 1.38% |
| 13 | 5310 | 5,420,631.00 | 283,804.00 | 5.24% |
| 13 | 5370 | 92,694.00 | 5,000.00 | 5.39% |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 011 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (41,270.41) | 0.00 | (796,939.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 4,763.41 | 0.00 | 421,005.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 111 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 121 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 29,630.00 | 0.00 | 87,130.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 131 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 577.00 | 0.00 | 288,804.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 141 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 191 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 211 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 3,237,155.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 6,300.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 351 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 3,237,155.00 | | |
| Fund Reconciliation | | | | | | | | |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 531 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 561 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 571 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 611 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 621 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 631 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 661 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 671 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 711 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 761 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 951 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 41,270.41 | (41,270.41) | 796,939.00 | (796,939.00) | 3,237,155.00 | 3,237,155.00 | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 2,420,904.00 | 10.78% | 2,681,979.00 | 2.15% | 2,739,726.00 |
| 2. Federal Revenues | 8100-8299 | 360.00 | 0.00% | 360.00 | 0.00% | 360.00 |
| 3. Other State Revenues | 8300-8599 | 211,000.00 | -35.55% | 136,000.00 | 0.00% | 136,000.00 |
| 4. Other Local Revenues | 8600-8799 | 35,481.67 | 0.00% | 35,482.00 | 0.00% | 35,482.00 |
| 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) | | 2,667,745.67 | 6.98% | 2,853,821.00 | 2.02% | 2,911,568.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,264,443.48 | 2.00% | 1,289,732.00 | 2.00% | 1,315,527.00 |
| 2. Classified Salaries | 2000-2999 | 115,640.06 | 2.00% | 117,952.00 | 2.00% | 120,312.00 |
| 3. Employee Benefits | 3000-3999 | 419,734.68 | 0.50% | 421,833.00 | 0.50% | 423,942.00 |
| 4. Books and Supplies | 4000-4999 | 201,592.46 | 2.00% | 205,624.00 | 2.00% | 209,736.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 179,149.03 | 2.00% | 182,732.00 | 2.00% | 186,387.00 |
| 6. Capital Outlay | 6000-6999 | 52,200.00 | 0.00% | 52,200.00 | 0.00% | 52,200.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 421,005.00 | 7.84% | 454,015.00 | 1.68% | 461,620.00 |
| 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 E below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 2,653,764.71 | 2.65% | 2,724,088.00 | 1.68% | 2,769,724.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 13,980.96 | | 129,733.00 | | 141,844.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 215,127.52 | | 229,108.48 | | 358,841.48 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 229,108.48 | | 358,841.48 | | 500,685.48 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 510.62 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 228,597.86 | | 358,841.48 | | 500,685.48 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 229,108.48 | | 358,841.48 | | 500,685.48 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |
| 14-15 and 15-16 Revenue assumes LCFF FCMAT MYP for state aide based on maintaining ADA at current level. State revenue decreases in 14-15 and remains level in 15-16. 14-15 decrease is due to Common Core funds received in 13-14 only. Federal and local revenues projected to remain level. 14-15 and 15-16 Expenses - project a 2% step/column increase in both years to both certificated and classified salaries with commensurate increase to statutory benefits. Materials/Supplies and Services & Operating Expenses projected to increase by 2% in both years due to inflation. Capital Outlay projected to remain level in both 14-15 and 15-16. Indirect Costs per MOU with MJUSD projected to increase commensurate with increases in expenditures. MCAA has implemented an assigned fund balance reserved for economic uncertainties. | | | | | | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2013-14 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 84,620,146.19 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385) | All | All | 1000-7999 | 7,598,178.21 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 773,252.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 213,004.03 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 944,671.80 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. PERS Reduction | All | All | 3801-3802 | 0.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 1,930,927.83 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 59,435.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 75,150,475.15 |
| F. Charter school expenditure adjustments (From Section IV) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 75,150,475.15 |

| Section II - Expenditures Per ADA | | 2013-14 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)* | | 8,598.23 |
| B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)* | | |
| C. Total ADA before adjustments (Lines A plus B) | | 8,598.23 |
| D. Charter school ADA adjustments (From Section IV) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 8,598.23 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 8,740.23 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 67,554,336.29 | 7,748.72 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 67,554,336.29 | 7,748.72 |
| B. Required effort (Line A.2 times 90%) | 60,798,902.66 | 6,973.85 |
| C. Current year expenditures (Line I.G and Line II.F) | 75,150,475.15 | 8,740.23 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

| Charter School Name/Reason for Adjustment | Expenditure Adjustment | ADA Adjustment |
|---|------------------------|----------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total charter school adjustments | 0.00 | 0.00 |

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|--|--------------------|----------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 57,812.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 4. Other Local Revenues | 8600-8799 | 1,350.00 | -50.00% | 675.00 | -85.19% | 100.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 59,162.00 | -98.86% | 675.00 | -85.19% | 100.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 8,948.00 | 0.00% | 8,948.00 | 0.00% | 8,948.00 |
| 2. Classified Salaries | 2000-2999 | 38,707.00 | 0.00% | 38,707.00 | 0.00% | 38,707.00 |
| 3. Employee Benefits | 3000-3999 | 19,714.00 | 0.00% | 19,714.00 | 0.00% | 19,714.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 67,369.00 | 0.00% | 67,369.00 | 0.00% | 67,369.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (8,207.00) | | (66,694.00) | | (67,269.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 173,122.36 | | 164,915.36 | | 98,221.36 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 164,915.36 | | 98,221.36 | | 30,952.36 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 61,549.21 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 103,366.15 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 98,221.36 | | 30,952.36 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 164,915.36 | | 98,221.36 | | 30,952.36 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFE/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 174,421.00 | 0.00% | 174,421.00 | 0.00% | 174,421.00 |
| 3. Other State Revenues | 8300-8599 | 1,668,761.00 | 0.00% | 1,668,761.00 | 0.00% | 1,668,761.00 |
| 4. Other Local Revenues | 8600-8799 | 53,063.19 | 0.00% | 53,063.00 | 0.00% | 53,063.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 1,896,245.19 | 0.00% | 1,896,245.00 | 0.00% | 1,896,245.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 605,102.00 | 1.50% | 614,178.00 | 1.50% | 623,391.00 |
| 2. Classified Salaries | 2000-2999 | 488,031.00 | 0.00% | 488,031.00 | 0.00% | 488,031.00 |
| 3. Employee Benefits | 3000-3999 | 337,926.00 | 0.50% | 339,615.00 | 0.50% | 341,313.00 |
| 4. Books and Supplies | 4000-4999 | 294,808.19 | -3.32% | 285,018.00 | -3.83% | 274,107.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 82,273.00 | 0.00% | 82,273.00 | 0.00% | 82,273.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 87,130.00 | 0.00% | 87,130.00 | 0.00% | 87,130.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,895,270.19 | 0.05% | 1,896,245.00 | 0.00% | 1,896,245.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 975.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 122,525.65 | | 123,500.65 | | 123,500.65 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 123,500.65 | | 123,500.65 | | 123,500.65 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 98,977.56 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 24,523.09 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 123,500.65 | | 123,500.65 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 123,500.65 | | 123,500.65 | | 123,500.65 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 4,857,694.00 | 0.00% | 4,857,694.00 | 0.00% | 4,857,694.00 |
| 3. Other State Revenues | 8300-8599 | 410,000.00 | 0.00% | 410,000.00 | 0.00% | 410,000.00 |
| 4. Other Local Revenues | 8600-8799 | 492,000.00 | 5.69% | 520,000.00 | 4.81% | 545,000.00 |
| 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) | | 5,759,694.00 | 0.49% | 5,787,694.00 | 0.43% | 5,812,694.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Classified Salaries | 2000-2999 | 2,137,110.00 | 0.00% | 2,137,110.00 | 0.00% | 2,137,110.00 |
| 3. Employee Benefits | 3000-3999 | 1,055,460.00 | 0.00% | 1,055,460.00 | 0.00% | 1,055,460.00 |
| 4. Books and Supplies | 4000-4999 | 2,146,838.00 | -0.67% | 2,132,403.00 | 1.17% | 2,157,403.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 173,917.00 | 0.00% | 173,917.00 | 0.00% | 173,917.00 |
| 6. Capital Outlay | 6000-6999 | 17,000.00 | -100.00% | 0.00 | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 288,804.00 | 0.00% | 288,804.00 | 0.00% | 288,804.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 5,819,129.00 | -0.54% | 5,787,694.00 | 0.43% | 5,812,694.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (59,435.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 1,539,882.23 | | 1,480,447.23 | | 1,480,447.23 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,480,447.23 | | 1,480,447.23 | | 1,480,447.23 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,480,447.23 | | 1,480,447.23 | | 1,480,447.23 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 1,480,447.23 | | 1,480,447.23 | | 1,480,447.23 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Fund balances revenues and expenses as needed. 13/14 includes planned fund balance decrease of \$59,435 for equipment replacement costs. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 2,300.00 | 247.83% | 8,000.00 | 0.00% | 8,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 819,664.00 | 0.00% | 819,664.00 |
| 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% | |
| 6. Total (Sum lines A1 thru A5c) | | 2,300.00 | 35885.39% | 827,664.00 | 0.00% | 827,664.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | 200,000.00 | 0.00% | 200,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | 200,000.00 | 0.00% | 200,000.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 427,664.00 | 0.00% | 427,664.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 827,664.00 | 0.00% | 827,664.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 2,300.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 24,500.03 | | 26,800.03 | | 26,800.03 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 26,800.03 | | 26,800.03 | | 26,800.03 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 26,800.03 | | 26,800.03 | | 26,800.03 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 26,800.03 | | 26,800.03 | | 26,800.03 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |
| 14-15 and 15-16 include planned transfer from General Fund to fund deferred maintenance projects at various sites. Expenditures will not exceed amount of transfer on an annual basis. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 14,934.00 | -94.98% | 750.00 | 0.00% | 750.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,237,155.00 | -100.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 3,252,089.00 | -99.98% | 750.00 | 0.00% | 750.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 210,095.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 34,723.00 | -100.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 6,053,656.00 | -100.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 6,298,474.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (3,046,385.00) | | 750.00 | | 750.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 3,142,067.82 | | 95,682.82 | | 96,432.82 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 95,682.82 | | 96,432.82 | | 97,182.82 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 95,682.82 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 96,432.82 | | 97,182.82 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 95,682.82 | | 96,432.82 | | 97,182.82 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Final Ella project expenses conclude in 13/14. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 825,000.00 | 0.00% | 825,000.00 | 0.00% | 825,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 825,000.00 | 0.00% | 825,000.00 | 0.00% | 825,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 262,176.00 | 0.00% | 262,176.00 | -100.00% | |
| 3. Employee Benefits | 3000-3999 | 99,259.00 | 0.00% | 99,259.00 | -100.00% | |
| 4. Books and Supplies | 4000-4999 | 35,143.00 | 0.00% | 35,143.00 | -100.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 36,629.00 | 0.00% | 36,629.00 | -100.00% | |
| 6. Capital Outlay | 6000-6999 | 2,695,528.00 | -100.00% | 0.00 | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 540,791.00 | -74.84% | 136,079.00 | 306.38% | 552,994.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,669,526.00 | -84.49% | 569,286.00 | -2.86% | 552,994.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (2,844,526.00) | | 255,714.00 | | 272,006.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 5,400,012.94 | | 2,555,486.94 | | 2,811,200.94 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,555,486.94 | | 2,811,200.94 | | 3,083,206.94 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 2,555,486.94 | | 2,811,200.94 | | 3,083,206.94 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 2,555,486.94 | | 2,811,200.94 | | 3,083,206.94 |
| E. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |
| 14/15 and 15/16 Expenditures B7. Other Outgo includes refinanced COPS payments per schedule. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 3,237,155.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 4. Other Local Revenues | 8600-8799 | 2,000.00 | -30.00% | 1,400.00 | 0.00% | 1,400.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 3,239,155.00 | -99.96% | 1,400.00 | 0.00% | 1,400.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,237,155.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 3,237,155.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 2,000.00 | | 1,400.00 | | 1,400.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 138,605.16 | | 140,605.16 | | 142,005.16 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 140,605.16 | | 142,005.16 | | 143,405.16 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 140,605.16 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 142,005.16 | | 143,405.16 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 140,605.16 | | 142,005.16 | | 143,405.16 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 35,500.00 | -100.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 2,055,150.00 | -8.04% | 1,890,000.00 | 0.00% | 1,890,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 2,090,650.00 | -9.60% | 1,890,000.00 | 0.00% | 1,890,000.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,890,000.00 | 0.00% | 1,890,000.00 | 0.00% | 1,890,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,890,000.00 | 0.00% | 1,890,000.00 | 0.00% | 1,890,000.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 200,650.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 2,177,134.53 | | 2,377,784.53 | | 2,377,784.53 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,377,784.53 | | 2,377,784.53 | | 2,377,784.53 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 2,377,784.53 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 2,377,784.53 | | 2,377,784.53 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 2,377,784.53 | | 2,377,784.53 | | 2,377,784.53 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 36,085.00 | -100.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 1,830,511.00 | -1.32% | 1,806,406.00 | 0.00% | 1,806,406.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 1,866,596.00 | -3.22% | 1,806,406.00 | 0.00% | 1,806,406.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,806,406.00 | 0.00% | 1,806,406.00 | 0.00% | 1,806,406.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 1,806,406.00 | 0.00% | 1,806,406.00 | 0.00% | 1,806,406.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 60,190.00 | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 1,435,066.82 | | 1,495,256.82 | | 1,495,256.82 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,495,256.82 | | 1,495,256.82 | | 1,495,256.82 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,495,256.82 | | 1,495,256.82 | | 1,495,256.82 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 1,495,256.82 | | 1,495,256.82 | | 1,495,256.82 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 407,280.00 | -0.63% | 404,721.00 | -99.63% | 1,500.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 407,280.00 | -0.63% | 404,721.00 | -99.63% | 1,500.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 4,451,939.00 | -100.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 0.00 | 0.00% | 4,451,939.00 | -100.00% | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 407,280.00 | | (4,047,218.00) | | 1,500.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 3,791,563.40 | | 4,198,843.40 | | 151,625.40 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,198,843.40 | | 151,625.40 | | 153,125.40 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 4,198,843.40 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 151,625.40 | | 153,125.40 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2) | | 4,198,843.40 | | 151,625.40 | | 153,125.40 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |
| 14-15 final QZAB revenue and payment. 8/15/05 thru 8/15/14 \$4,451,939 total QZAB. | | | | | | |

| Description | Object Codes | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 0.00 | 0.00% | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 2,388.20 | -3.69% | 2,300.00 | 0.00% | 2,300.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | | 0.00% | |
| 6. Total (Sum lines A1 thru A5c) | | 2,388.20 | -3.69% | 2,300.00 | 0.00% | 2,300.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3999 | 0.00 | 0.00% | | 0.00% | |
| 4. Books and Supplies | 4000-4999 | 0.00 | 0.00% | | 0.00% | |
| 5. Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00% | | 0.00% | |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,020.00 | -0.28% | 7,000.00 | 0.00% | 7,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | | 0.00% | |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section E below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 7,020.00 | -0.28% | 7,000.00 | 0.00% | 7,000.00 |
| C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11) | | (4,631.80) | | (4,700.00) | | (4,700.00) |
| D. NET POSITION | | | | | | |
| 1. Beginning Net Position | 9791-9795 | 268,106.13 | | 263,474.33 | | 258,774.33 |
| 2. Ending Net Position (Sum lines C and D1) | | 263,474.33 | | 258,774.33 | | 254,074.33 |
| 3. Components of Ending Net Position | | | | | | |
| a. Net Investment in Capital Assets | 9796 | 0.00 | | | | |
| b. Restricted Net Position | 9797 | 263,474.33 | | | | |
| c. Unrestricted Net Position | 9790 | 0.00 | | 258,774.33 | | 254,074.33 |
| d. Total Components of Ending Net Position (Line D3d must agree with Line D2) | | 263,474.33 | | 258,774.33 | | 254,074.33 |
| E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. | | | | | | |

Technical Review



Section IV

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58-72736-0000000

Second Interim
2013-14 Original Budget
Technical Review Checks

Marysville Joint Unified

Yuba County

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

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

IMPORT CHECKS

| | |
|--|------------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. | <u>EXCEPTION</u> |

| ACCOUNT | | | | | | | | |
|---------|----|----|----|----|----|----------|--------|-------|
| FD | RS | PY | GO | FN | OB | RESOURCE | OBJECT | VALUE |

| | | | |
|---|------|------|--------|
| 01-6010-0-0000-0000-9740 | 6010 | 9740 | 440.00 |
| Explanation:Resource 6010 had a fund balance at 12/13 year-end due to a | | | |

donation made late in the year that was not spent prior to close. The \$440 carried forward to 13/14.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | RESOURCE | OBJECT | VALUE |
|-----------------------------|----------|--------|--------|
| FD - RS - PY - GO - FN - OB | | | |
| 01-6010-0-0000-0000-9791 | 6010 | 9791 | 440.00 |
| Explanation: Same as above. | | | |

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
3/5/2014 7:55:19 AM

58-72736-0000000

Second Interim
2013-14 Board Approved Operating Budget
Technical Review Checks

Marysville Joint Unified

Yuba County

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

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

IMPORT CHECKS

| | |
|--|------------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. | <u>EXCEPTION</u> |

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|--|------|----|------|----------|--------|----------|
| FD | RS | PY | GO | FN | OB | |
| 01 | 6010 | 0 | 0000 | 0000 | 9740 | 4,900.00 |
| Explanation: Resource 6010 had a fund balance at 12/13 year-end due to a | | | | | | |

donation made late in the year that was not spent before close. The \$440 carried into 12/13.

12-6105-0-0000-0000-9740 6105 9740 6,757.00
Explanation:Resource 6105 - fund balance fluctuates through the year. Fund balance will be zero at year-end.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | RESOURCE | OBJECT | VALUE |
|--|----------|--------|--------|
| FD - RS - PY - GO - FN - OB | | | |
| 01-6010-0-0000-0000-9791 | 6010 | 9791 | 440.00 |
| Explanation:Resource 6010 same as above. | | | |

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRAID-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAID-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|------------|
| 01 | 0000 | 8044 | -10,974.00 |

Explanation:Revenue object 8044 is negative due to negative taxes. Balance

will change as actual taxes are collected through the year.

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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58-72736-0000000

Second Interim
2013-14 Projected Totals
Technical Review Checks

Marysville Joint Unified

Yuba County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----------|--------|-------|
| FD | RS | PY | GO | FN | OB | |

01-6010-0-0000-0000-9791 6010 9791 440.00
Explanation:Resource 6010 had a fund balance at 12/13 year-end due to a
donation made late in the year which as not spent prior to close. The \$440
carried forward into 13/14.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all
goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)
must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,
2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will
pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|------------|
| 01 | 0000 | 8044 | -10,974.00 |

Explanation: Object 8044 has a negative balance due to negative taxes. The balance will change to match actual taxes through the year.

| | | | |
|----|------|------|---------|
| 11 | 0000 | 8671 | -150.00 |
|----|------|------|---------|

Explanation: Fund 11 - object 8671 has a negative balance due to the reversal of a receivable set up in a prior year.

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
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58-72736-0000000

Second Interim
2013-14 Actuals to Date
Technical Review Checks

Marysville Joint Unified

Yuba County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

| | |
|--|------------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: | <u>EXCEPTION</u> |

| ACCOUNT | | | | RESOURCE | OBJECT | VALUE |
|---------|----|----|----|----------|--------|-------|
| FD | RS | PY | GO | FN | OB | |

| | | | |
|--------------------------|------|------|------------|
| 01-3327-0-0000-0000-9791 | 3327 | 9791 | 15,277.44 |
| 01-3327-1-0000-0000-9791 | 3327 | 9791 | -15,277.44 |
| 01-6010-0-0000-0000-9791 | 6010 | 9791 | 440.00 |

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.