ALPINE UNION SCHOOL DISTRICT

BOARD AGENDA ITEM SUMMARY

MEETING DATE

: December 10, 2013

TITLE

Approval of First Interim Financial Certification

EXHIBIT

attached

EXPLANATION

The following documents required for the District's Certification of the First Interim Report is presented for the Board's review:

- District Certification of Interim Report Form CI
- Narrative
- Projected Annual Cash Flow
- Average Daily Attendance Form AI
- General Fund Unrestricted Form 01I
- General Fund Restricted Form 01I
- General Fund Summary Unrestricted/Restricted Form 01I
- Cafeteria Special Revenue Fund Form 13I
- Special Reserve Fund Form 21I
- Capital Facilities Fund Form 25I
- No Child Left Behind Maintenance of Effort NCMOE
- General Fund Criteria and Standards Review 01CSI
- General Fund Multiyear Projections Unrestricted Form MYPI
- General Fund Multiyear Projections Restricted Form MYPI
- General Fund Multiyear Projections Unrestricted/Restricted Form MYPI
- Multiyear Projections on district form with assumptions

The first interim financial certification information reflects the district's financial picture as of October 31, 2013.

RECOMMENDATION:

Approval of the District Certification of First Interim Report with a "qualified" certification based upon projections for 2014-15 and 2015-16.

COMMENTS

This "qualified" certification is only based on the understanding that the Board will make an action at the December 10, 2013 meeting concerning either a tentative settlement or unilateral implementation of salary and health benefit reductions. Otherwise it is recommended that the Board approve a "negative" certification. A qualified certification states, "based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years". A negative certification states, "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 years".

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Code Signed: District Superintendent or Designee	report was based upon and reviewed using the e (EC) sections 33129 and 42130) Date:/ 2 // 0 // 3
NOTICE OF INTERIM REVIEW. All action shall be taken on this re meeting of the governing board.	port during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are he of the school district. (Pursuant to EC Section 42131)	ereby filed by the governing board
Meeting Date: December 10, 2013	Signed
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
POSITIVE CERTIFICATION As President of the Governing Board of this school district, I district will meet its financial obligations for the current fiscal	certify that based upon current projections this year and subsequent two fiscal years.
_X QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I district may not meet its financial obligations for the current f	certify that based upon current projections this fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the subsequent fiscal year.	certify that based upon current projections this remainder of the current fiscal year or for the
Contact person for additional information on the interim report:	
Name: Rob Turner	Telephone: 619-445-3236
Title: Business Manager	E-mail: robturner@alpineschools.net
	E mair Toprattici@albiticscrions.tiet

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.

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Į	CRITERIA AND STANDARDS		80.4	Not]
ı	Average Daily Attendance	Funded ADA for any of the automate the second of the secon	Met	<u>Met</u>	l
١	, worded bany micridance	Funded ADA for any of the current or two subsequent fiscal years has	1		1
Į		not changed by more than two percent since budget adoption.		X	1
					Į

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

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

	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 		х
		 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? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		 If yes, have there been changes since budget adoption in OPEB liabilities? 	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 If yes, have there been changes since budget adoption in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		 Certificated? (Section S8A, Line 1b) 		Χ
		 Classified? (Section S8B, Line 1b) 		Х
		Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	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?	х	

	IONAL 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?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
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?		х
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?		х
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		х
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).		Х
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?	х	

ALPINE UNION SCHOOL DISTRICT DISTRICT CERTIFICATION OF INTERIM REPORT 2013-14 First Period Interim Narrative

The Alpine Union School District has three (3) operating funds: General Fund, Cafeteria Fund and the Capital Facilities Fund. All funds are operating on track with the September 2013 Revised Budget.

Of the Districts' other three (3) funds, the Deferred Maintenance Fund is inactive at this time, the Debt Service Fund is receiving levied taxes from which the general obligation bond payments will be made and the Special Reserve Building Fund contains the proceeds from the Qualified School Construction Bond COPS.

The district is currently spending \$100,000 per month from its reserves with the \$1,506,463 beginning balance projected to be \$452,849 on June 30, 2014 which includes \$85,499 in restricted funds primarily from common core.

The district continues to negotiate with the employee groups for salary and health benefit concessions. The district will be unable to meet its financial obligation in early 2014-15 unless salary and health benefit concessions are either negotiated with employee groups or unilateral imposed.

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Procedure Proc	8500-8799 Other Local Revenues		105,663	105,863	190,193	190,193	195,103		180,183	260,379	190,193	190,193	280,379	180,193	190,193	2,258,629	2,399,000
Procedure Proc	8782 9025 ROP - Pass Through	9				. \$										·	
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Septembre Transfer In A. Other Douzea Septembre Transfer In A. Other Douzea Septembre Sept	8600-8799 Subtotal Other Local Revenues		52,670	50,721	139,528	178,225	114,528	81,000		206,787	129,610	156,238	102,813	37,658	54,860	1,310,636	
								•			•		•	•			
1000-1999 Salaria & Benniths	8000-8998 Total Cash Inflows - CY Revenues	s	456,531 \$							1,955,056	1,086,330	37	1,645,362	608,003 \$			
1010-13999 Salaries & Bernefits 1010-13999 Salaries & Bernefits 1010-1399 Salaries & 1010-1399 Salarie	1000-7998 Cash Outflows - CY Expanditures																1
	1000-3999 Salaries & Benefits														+		
2010-2019 Obsessive Experientitures	1000-1888 Certificated	*	63,405 \$	80,179 \$	737,611	763,199 \$	766,694 \$			763.410	757.849	763.600 S	750.175	757.445 S	777.484 S		
	2000-2999 Classified		108,131	110,510	245,600	240,017	240,787			234,710	239,588	240.047	241,533	223,840	210.375		1
1000-03999 Subhotal Salaries & Bernefits 384,588 382,888 1,280,341 1,282,078 1,284,045 1	3000-3899 Benefits		195,051	182,200	297,103	299,161	281,313	287,062		308,345	298,352	305,426		287,712	286,504	3,358,000	3,358,000
4000-7998 Other Expanditures 4 1 7.352 \$ 13,574 \$ 40,004 \$ 43,288 \$ 40,751 \$ 20,189 \$ 20,752 \$ 20,783 \$ 20,792 \$ 20,783 \$ 20,792 \$ 20,285 \$ 20,793	1000-3999 Subtotal Salaries & Benefits		386,588	352,888	1,280,314	1,202,378	1,288,804	1,284,383		1,294,485	1,296,588	1,288,974		1,278,788	1,274,344	13,621,000	13,621,000
4000-4890 Ollulles 60-2016	4000-7998 Other Expenditures																
SSION-SSION Ullillating Including In	4000-4999 Supplies	*	7.352 \$	13,674 \$	48,004 \$		30,751 \$		-	34,927		32,702 S	-[28,390 \$	68,126	397,000	
SOD-05-999 (Suppliar) Children (Cont.) Uniffer) 2 (1,94 c) 58,974 c) 13,955 c) 40,405 c) 50,175 c) 75,785 c) 36,785 c) 64,195 c) 90,196 c) 621,40 c) 90,196 c) 69,780 c) 71,781 c) 71,781 c) 71,781 c) 71,781 c) 71,781 c)	5500-5599 Utilities		471	38,474	29,124		19,283			14,296	1	16,548	- [13,883	25.230	248.250	
ROD-05896 Capital Composition Composition <th< td=""><td></td><td></td><td>21,044</td><td>59,674</td><td>73,546</td><td>131,956</td><td>40,405</td><td>50.137</td><td></td><td>75,788</td><td>38,728</td><td>64.196</td><td>1</td><td>82.514</td><td>93,783</td><td>804.750</td><td></td></th<>			21,044	59,674	73,546	131,956	40,405	50.137		75,788	38,728	64.196	1	82.514	93,783	804.750	
Pass Trough Revenues					. 0,000	101,000	40,400	50,137	<u>. </u> .	15,700	. 657,88	. 04,196		62,514	89,783	801,760	
7000-7998 Transfers Dul. Other Uses 6 Outpo 1000 3.789 457,789 7.427 . 3,556 3,714 . 7,553 3,786 7.551 3,556 5,000 504,400 504,400 4010-7998 Subtotial Other Expenditures 200,200 32,556 567,512 455,602 204,271 64,305 111,301 . 124,902 61,905 117,245 145,305 110,413 122,135 1,651,400 1,651,400									.	. .	• -		· -
4010-7988 Subhotal Other Expenditures 20,555 517,512 155,102 200,271 84,305 111,301 124,602 81,009 117,245 145,309 110,645 123,105 1,651,400 1,651,400	7000-7998 Transfers Out, Other Uses & Ouigo		3,789	457,789	7,427		3,856	3,714			7,863	3,798	7.511	3.856	5.008	504,400	
	4000-7998 Subtotal Other Expenditures		32,658	567,512	156,102	209,271	84,306	111,301		124,892	81,889	117.245	145,369	108,643	182,135	1,951,400	

Alpine Union Elementary 67967 BS 2014-15 General Fund Cashflows Actuals to end of the month of: October 2013

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CODE SOURCE DOCUMENT
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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)
ELEMENTARY						
1. General Education	1,782.45	1,782.45	1,710.00	1,782.45	0.00	0·
2. Special Education IIGH SCHOOL	1.15	0.00	0.00	0.00	0.00	0.
3. General Education	0.00	0.00	0.00	0.00	0.00	09
4. Special Education COUNTY SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	04
5. County Community Schools	0.00	0,00	0.00	0.00	0.00	09
6. Special Education	0.00	0.00	0.00	0.00	0.00	09
7. TOTAL, K-12 ADA	1,783.60	1,782.45	1,710.00	1,782.45	0.00	09
ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00				
Regional Occupational Centers/Programs (ROC/P)* LASSES FOR ADULTS						
Concurrently Enrolled Secondary Students*						
Adults Enrolled, State Apportioned*						
 Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 						
3. TOTAL, CLASSES FOR ADULTS	No transcent and the second and the second					
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0,00	0%
5. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,783.60	1,782.45	1,710.00	1,782.45	0.00	0%
PPLEMENTAL INSTRUCTIONAL HOURS						
6. Elementary*						
. High School*						

8. TOTAL, SUPPLEMENTAL HOURS

Description COMMUNITY DAY SCHOOLS - Additional Fu	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)
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
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	
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0% 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 VOL	UNTARY PUPIL TRANS	FER				
25. Regular Elementary and High School ADA (SB 937) 3ASIC AID OPEN ENROLLMENT	0.00	0.00	0.00	0.00	0.00	0%
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 hrough 2014-15.

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

Description R	esource 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	8,907,764.00	11,021,087.00	2,569,124.65	11,021,087.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,452,878.00	231,052.00	7,079.23	231,052.00	0.00	0.0%
4) Other Local Revenue		8600-8799	559,481.00	552,409.00	109,912.92	552,409.00	0.00	0.0%
5) TOTAL, REVENUES			10,970,123.00	11,854,548.00	2,686,116.80	11,854,548.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,963,621.00	6,003,936.00	1,285,658.72	6,003,936.00	0.00	0.0%
2) Classified Salaries	:	2000-2999	1,463,428.00	1,478,573.00	424,459.57	1,478,573.00	0.00	0.0%
3) Employee Benefits	;	3000-3999	2,324,168.00	2,282,088.00	668,694.75	2,282,088.00	0.00	0.0%
4) Books and Supplies	•	4000-4999	208,385.00	261,610.00	91,876.46	261,610.00	0.00	0.0%
5) Services and Other Operating Expenditures	:	5000-5999	783,828.00	829,268.00	328,787.96	829,268.00	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	495,950.00	495,950.00	150,483,29	495,950,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	-	7300-7399	(184,782.00)	(184,973.00)	0.00	(184,973.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,054,598.00	11,166,452.00	2,949,960.75	11,166,452.00	0.00	0,070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,475.00)	688,096.00	(263,843.95)	688,096.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8	3900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses Sources	8	3930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7	7630-7699	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions	8	3980-8999	(1,157,505.00)	(1,806,283.00)	0.00	(1,806,283.00)	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	s	ĺ	(1,157,505.00)	(1,806,283.00)	0,00	(1,806,283.00)		

		Revenues	, Expenditures, and Cl	nanges in Fund Balan	ce			TOMTO
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)			(1,241,980.00)	(1,118,187.00)	(263,843.95)	(1,118,187.00)		, ,
F. FUND BALANCE, RESERVES						(1,10,101.00)		
Beginning Fund Balance As of July 1 - Unaudited		9791	1,485,536.89	1,485,536,89		1,485,536.89	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)			1,485,536.89	1,485,536.89		1,485,536.89	9.00	0.07
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,536.89	1,485,536.89		1,485,536.89		0.07
2) Ending Balance, June 30 (E + F1e)			243,556.89	367,349.89		367,349.89		
Components of Ending Fund Balance a) Nonspendable							E.	
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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 d) Assigned		9760	0.00	0.00		0.00	1.04	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						3.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	241,056.89	364,849.89		364,849.89		

	Revenues	, Expenditures, and C	hanges in Fund Balar	nce			ronn o
Description Resource Code	Object	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
LCFF/REVENUE LIMIT SOURCES				(6)	(5)	(E)	(F)
Principal Apportionment							
State Aid - Current Year	8011	3,996,721.00	6,407,858.00	2,052,185.00	6,407,858.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	1,488,217.00	1,758,156.00	439,539.00	1,758,156.00	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	49,218.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	37,273.00	37.349.00	(0.14)	27 240 00		
Timber Yield Tax	8022	0.00	0.00	0.00	37,349.00	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			5.55	0.00	0.00	0,00	0.0%
Secured Roll Taxes	8041	3,803,249.00	3,842,777.00	(6,906.54)	3,842,777.00	0.00	0.0%
Unsecured Roll Taxes	8042	129,995.00	131,182.00	133,160.58	131,182.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	0.00	(2,261.00)	_0.00	0.00	0.0%
Supplemental Taxes	8044	79,001.00	87,394.00	16,211.75	87,394.00	0.00	0.0%
Education Revenue Augmentation		1					
Fund (ERAF)	8045	(443,271.00)	(437,866.00)	0.00	(437,866.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00			
Penalties and Interest from	0011	0.00	0.00	0.00	0.00	0.00	0.0%
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			:	
	0003	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources		9,091,185.00	11,826,850.00	2,681,146.65	11,826,850.00	0.00	0.0%
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit							
Transfers - Current Year 0000	8091	(183,421.00)	(183,421.00)	0.00	(183,421.00)	0.00	0.0%
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091			100			
Special Education ADA Transfer 6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year All Other	2024						1
Transfers - Current Year All Other PERS Reduction Transfer	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8092	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8096	0.00	(622,342.00)	(112,022.00)	(622,342.00)	0.00	0.0%
Revenue Limit Transfers - Prior Years	8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES	8099	0.00	0.00	0.00	0.00	0.00	0.0%
EDERAL REVENUE		8,907,764.00	11,021,087.00	2,569,124.65	11,021,087.00	0.00	0.0%
Maintanana and Onesstines							
Maintenance and Operations	8110	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Special Education Entitlement	8181	0,00	0.00	00.00	0.00		
Special Education Discretionary Grants	8182	0,00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0.00	0,00	0.00		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0,00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0,00		

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

	Revenues, Expenditures, and Changes in Fund Balance								
Description	Resource Codes	Object Codes		Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)	
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290				(0)	(E)	(F)	
NCLB: Title I, Part D, Local Delinquent Program	3025	8290		52					
NCLB: Title II, Part A, Teacher Quality	4035	8290							
NCLB: Title III, Immigration Education Program	4201	8290	1.0						
NCLB: Title III, Limited English Proficient (LEP) Student Program		8290							
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610		1 Sec. 19.			选 一 。			
	3011-3020, 3026- 3205, 4036-4126,	8290			And the second				
Other No Child Left Behind	5510	8290							
Vocational and Applied Technology Education	3500-3699	8290				10			
Safe and Drug Free Schools	3700-3799	8290							
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE		·	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%	
OTHER STATE REVENUE Other State Apportionments								5.07	
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	3000-0000	0319							
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	2.224	
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	0.0%	
Class Size Reduction, K-3		8434	434,826.00	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	5,000.00	5,000.00	0.00	0.00			
Lottery - Unrestricted and Instructional Materials	3	8560	226,052.00	226,052.00		5,000.00	0.00	0.0%	
Tax Relief Subventions Restricted Levies - Other				220,032.00	7,079.23	226,052.00	0.00	0.0%	
Homeowners' Exemptions		8575	0.00	0.66	2.00				
Other Subventions/In-Lieu Taxes		8576		0.00	0.00	0.00			
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00			
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								
Charter School Facility Grant	6030	8590							
Drug/Alcohol/Tobacco Funds		8590							
Healthy Start	6650, 6690	8590							
•	6240	8590							
Specialized Secondary School Community Violence	7370	8590							
School Community Violence Prevention Grant	7391	8590		4.0	772	7 6			
Quality Education Investment Act	7400	8590							
All Other State Revenue iffornia Dept of Education	All Other	8590	787,000.00	0.00	0.00	0.00	0.00	0.0%	

Alpine Union Elementary San Diego County

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

37 67967 0000000 Form 01I

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			1,452,878.00	231,052.00	7,079.23	231,052.00	0.00	0.0%

		Revenue	s, Expenditures, and (Changes in Fund Bala	nce			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE				(2)	(3)	(8)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0,00	0,00	g.00		
Unsecured Roll		8616	0,00					
Prior Years' Taxes		8617	0.00					
Supplemental Taxes		8618	0.00					
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00					
Other		8622	0.00				0.00	0.09
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625					0.00	0.0%
Penalties and Interest from Delinquent N Limit Taxes	on-LCFF/Revenue		0.00		0.00	0.00	2.56	
Sales		8629	0.00	0.00	00:00	0.00		
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	12,000.00	12,000.00	3,657.50	12,000.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	897.67	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts 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	0.076
Transportation Services	7230, 7240	8677				5.52		
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	309,481.00	302,409.00	60,137.31	302,409.00	0.00	0.0%
Other Local Revenue						552, 155.55	0.00	0.076
Plus: Misc Funds Non-LCFF/Revenue Lin	nit (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sou	rces	8697	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	228,000.00	228,000.00	45,220.44	228,000.00	0.00	0.09/
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							0.00	0.070
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				19		
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			559,481,00	552,409.00	109,912.92	552,409.00	0.00	0.0%
OTAL, REVENUES			10,970,123.00	11,854,548.00	2,686,116.80	11,854,548.00	0.00	0.0%
Illornia Dept of Education CS Financial Reporting Software - 2013 2.1								2.2.70

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

	Revenues,	Expenditures, and Cl	nanges in rund baland	ce 			
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	5,098,901.00	5,076,252.00	1,011,910.22	5,076,252.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	245,353.00	245,903.00	61,109.70	245,903.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	619,367.00	681,781.00	212,638.80	681,781.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		5,963,621.00	6,003,936.00	1,285,658.72	6,003,936.00	0.00	0.0%
CLASSIFIED SALARIES				, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	0.00	0.07
Classified Instructional Salaries	2100	0.00	68,528.00	13,680.42	68,528.00	0.00	0.0%
Classified Support Salaries	2200	315,891.00	311,856.00	100,015.40	311,856.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	131,988.00	131,988.00	44,133.32	131,988.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	521,800.00	466,148.00	136,479.91	466,148.00	0.00	0.0%
Other Classified Salaries	2900	493,749.00	500,053.00	130,150.52	500,053.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,463,428.00	1,478,573.00	424,459.57	1,478,573.00	0.00	0.0%
EMPLOYEE BENEFITS						5.00	0.070
STRS	3101-3102	491,999.00	498,545.00	106,223.68	498,545.00	0.00	0.0%
PERS	3201-3202	128,635.00	107,245.00	34,865.77	107,245.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	199,924.00	202,838.00	49,757.70	202,838.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	1,181,008.00	1,170,642.00	380,391.35	1,170,642.00	0.00	0.0%
Unemployment Insurance	3501-3502	3,716.00	3,768.00	1,182.05	3,768.00	0.00	0.0%
Workers' Compensation	3601-3602	166,809.00	121,114.00	27,717.90	121,114.00	0.00	0.0%
OPEB, Allocated	3701-3702	146,077.00	171,936.00	58,656.20	171,936.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0,00	0.00	0.00	0.00	
PERS Reduction	3801-3802	0.00	0.00	3,414.78	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	6,000.00	6,000.00	6,485.32	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,324,168.00	2,282,088,00	668,694.75	2,282,088.00	0.00	
BOOKS AND SUPPLIES			3,3-2,000,00	000,004.10	2,202,000.00	0.00	0.0%
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	
Materials and Supplies	4300	166,385.00	219,610.00	65,708.30	219,610.00	0.00	0.0%
Noncapitalized Equipment	4400	42,000.00	42,000.00	22,059.10	42,000.00	0.00	0.0%
Food	4700	0.00	0.00	4,109.06	0.00		0.0%
TOTAL, BOOKS AND SUPPLIES		208,385.00	261,610.00	91,876.46	261,610.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES			201,010.00	31,070.40	201,010.00	0.00	0.0%
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	8,500.00	8,500.00	1,039.88	8,500.00	0.00	0.0%
Dues and Memberships	5300	12,500.00	12,500.00	11,564.41	12,500.00	0.00	0.0%
Insurance	5400-5450	95,000.00	93,000.00	91,954.00	93,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	248,250.00	258,250.00	105,776.88	258,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	91,394.00	91,394.00	25,768.98	91,394.00	0.00	0.0%
Transfers of Direct Costs	5710	17,500.00	17,500.00	0.00	17,500.00	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					5.00	0.00	0.070
Operating Expenditures	5800	277,684.00	315,124.00	77,984.69	315,124.00	0.00	0.0%
Communications	5900	33,000.00	33,000.00	14,699.12	33,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		783,828.00	829,268.00	328,787.96	829,268.00	0.00	0.0%

		Neverines	, Experiorures, and Or	hanges in Fund Balar	ice			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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		0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00			
Equipment		6400	0.00	0.00	0.00		0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00		0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00		0.00	0.09
OTHER OUTGO (excluding Transfers of Indirec	t Costs)			0.00	0.00	0.00	0.00	0.0%
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						5.00	0.00	0.07
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 Apportion								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222	300					
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	
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	97,660.00	97,660.00				0.0%
Other Debt Service - Principal		7439	398,290.00	398,290.00	67,193.79	97,660.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of I	ndirect Costs)	7400	495,950.00	495,950.00	83,289.50	398,290.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO			490,900.00	495,950.00	150,483.29	495,950.00	0.00	0.0%
Transfers of Indirect Costs		7310	(184,782.00)	(184,973.00)	0.00	(184,973.00)	0.00	0.004
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	RECT COSTS		(184,782.00)	(184,973.00)	0.00	(184,973.00)	0.00	0.0%
OTAL, EXPENDITURES			11,054,598.00	11,166,452.00	2,949,960.75	11,166,452.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance											
Description R		bject odes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)			
INTERFUND TRANSFERS					3.7						
INTERFUND TRANSFERS IN											
From: Special Reserve Fund	;	3912	0.00	0.00	0.00	0.00	0.00	0.09			
From: Bond Interest and											
Redemption Fund	:	3914	0,00	0.00	0.00	0.00	0.00	0.0%			
Other Authorized Interfund Transfers In	•	3919	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	0.09			
INTERFUND TRANSFERS OUT											
To: Child Development Fund	;	611	0.00	0.00	0.00	0.00	0.00	0.0%			
To: Special Reserve Fund	-	612	0,00	0.00	0.00	0.00		0.0%			
To: State School Building Fund/											
County School Facilities Fund	7	'613	0.00	0.00	0.00	0,00	0.00	0.0%			
To: Deferred Maintenance Fund	7	615	0.00	0.00	0.00	0.00	0.00	0.0%			
To: Cafeteria Fund	7	616	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Authorized Interfund Transfers Out	7	619	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	c	931	0.00								
Proceeds	C	331	0.00	0,00	0.00	0.00	0,00	0.0%			
Proceeds from Sale/Lease-											
Purchase of Land/Buildings	. 8	953	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Sources											
Transfers from Funds of Lapsed/Reorganized LEAs	8	965	0.00	0.00	0.00	0.00	0.00	0.00			
Long-Term Debt Proceeds	_		0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Certificates											
of Participation		971	0.00	0.00	0.00	0.00	0.00	0.0%			
Proceeds from Capital Leases		972	0.00	0.00	0.00	0,00	0.00	0.0%			
Proceeds from Lease Revenue Bonds		973	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other Financing Sources	8	979	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	7	351	0.00	0.00	0.00	0,00	0.00	0.0%			
All Other Financing Uses	7	399	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	8	980	(1,157,505.00)	(1,806,283.00)	0.00	(1,806,283.00)	0.00	0.0%			
Contributions from Restricted Revenues	89	990	0.00	0.00	0.00	0.00	0.00	0.0%			
Transfers of Restricted Balances	89	997	0.00	0.00	0.00	0.00	0.00	0.0%			
(e) TOTAL, CONTRIBUTIONS			(1,157,505.00)	(1,806,283.00)	0.00	(1,806,283.00)	0.00	0.0%			
TOTAL, OTHER FINANCING SOURCES/USES											
(a - b + c - d + e)			(1,157,505.00)	(1,806,283.00)	0.00	(1,806,283.00)	0.00	0.0%			

Description R	esource 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	80	010-8099	243,421.00	243,421.00	0.00	243,421.00	0.00	0.0%
2) Federal Revenue	8	100-8299	624,946.00	626,152.00	38,167.98	626,152.00	0.00	0.0%
3) Other State Revenue	83	300-8599	560,609.00	457,290.00	257,808.69	457,290.00	0.00	0.0%
4) Other Local Revenue	86	600-8799	965,000.00	865,000.00	288,665.45	865,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,393,976.00	2,191,863.00	584,642.12	2,191,863.00	5,50	0.070
B. EXPENDITURES						2,701,900.00		
1) Certificated Salaries	10	000-1999	1,109,514.00	1,155,601.00	233,951.06	1,155,601.00	0.00	0.0%
2) Classified Salaries	20	000-2999	1,078,670.00	1,072,065.00	262,941.14	1,072,065.00	0.00	0.0%
3) Employee Benefits	30	000-3999	755,689.00	749,593.00	198,518.99	749,593.00	0.00	0.0%
4) Books and Supplies	40	000-4999	179,045.00	407,907.00	34,847.12	407,907.00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	263,781.00	363,434.00	80,853.01	363,434.00	0.00	0.0%
6) Capital Outlay	60	000-6999	0.00	0.00	0,00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	184,782.00	184,973.00	0.00	184,973.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,571,481.00	3,933,573,00	811,111.32	3,933,573.00	00.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,177,505.00)	(1,741,710.00)	(226,469.20)	(1,741,710.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0,00	0.00	0.0%
b) Transfers Out	76	600-7629	0.00	0.00	0,00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	30-7699	0.00	0.00	0.00	0.00	0,00	0.0%
3) Contributions	89	80-8999	1,157,505.00	1,806,283.00	0.00	1,806,283.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,157,505.00	1,806,283.00	0.00	1,806,283.00	0.00	0.0%

		Revenue,	Expenditures, and Ch	anges in Fund Baland	ce				
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)			(20,000.00)	64,573.00	(226,469.20)	64,573.00			
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	20,926.36	20,926.36		20,926,36	0.00	0.00	
b) Audit Adjustments		9793	0.00	0.00		20,926.36	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			20,926.36	20,926.36		20,926.36	0.00	0.0%	
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			20,926.36	20,926.36		20,926.36	0.00	0.070	
2) Ending Balance, June 30 (E + F1e)			926.36	85,499.36		85,499.36			
Components of Ending Fund Balance a) Nonspendable				. W _{E.}					
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	(0.33)		(0.33)			
b) Restricted		9740	2,669.69	85,499.69		85,499.69			
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00			
Other Commitments d) Assigned		9760	0.00	0.00		0.00			
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	(1,743.33)	0.00		0.00			

	Revenue	, Expenditures, and Ch	nanges in Fund Baland	ce			
Description Resource Codes	Object Codes	Original Budget	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			1-)	(5)	(0)	(-)	(1)
Principal Apportionment State Aid - Current Year	8011	00.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0,00	8.00		
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	1	
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	5511	0,00	0.00	0.00	0.00		
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	100	
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit Transfers - Current Year 0000	8091					400	
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	183,421.00	183,421.00	0.00	183,421.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year All Other	8091	0.00	0.00	0.00	2.00		
PERS Reduction Transfer	8092	0.00		0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0,00	0.00	0.00		
Property Taxes Transfers	8097	60,000.00	60,000.00	0.00	60,000.00	0.00	0.000
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		243,421.00	243,421.00	0.00	243,421.00	0.00	0.0%
FEDERAL REVENUE		2.00,127.00	240,421.00	0.00	243,421.00	0.00	0,0%
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	328,359.00	328,359.00	0.00	328,359.00	0.00	0.0%
Special Education Discretionary Grants	8182	33,620.00	33,620.00	0.00	33,620.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
Flood Control Funds	8270	0.00	0,00	0,00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	18,205.00	18,205.00	0.00	18,205.00	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 First 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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	149,409.00	152,513,00	21,294.20	152,513.00	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 III, Part A, Teacher Quality	4035	8290	75,000.00	75,000.00	15,560.00	75,000.00	0.00	0.0
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	6,127.00	6,127.00	0.00	6,127.00	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
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	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	0.09
All Other Federal Revenue	All Other	8290	14,226.00	12,328.00	1,313,78	12,328.00	0.00	0.0
TOTAL, FEDERAL REVENUE			624,946.00	626,152.00	38,167.98	626,152.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments						:		
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0,00	0.00	0.00	0.09
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.09
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0,09
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	0.09
Home-to-School Transportation	7230	8311	355,000.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	74,419.00	0.00	0.00	0.00	0.00	0.09
Spec. Ed. Transportation	7240	8311	46,500.00	0.00	0.00	0.00	0.00	0.09
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	00.0	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 Materia		8560	54,690.00	54,690.00	9,301.86	54,690.00	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	
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		0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00			0.00	0.0%
Healthy Start	6240	8590	0.00		0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00	0.00	0.00	0.0%
·	7570	0090	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	30,000.00	402,600.00	248,506.83	402,600.00	0.00	0.0%

Alpine Union Elementary San Diego County

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

37 67967 0000000 Form 01I

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			560,609.00	457,290.00	257,808.69	457,290.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE			\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(B)	(C)	(D)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies								
Secured Roll Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00		0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00		0,00	0.00	0.00	0.0%
•••		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			
Other		8622	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		0.0%
Penalties and Interest from Delinquent Non-L	CFF/Revenue		3.00	0.00	0.00	0.00	0.00	0.0%
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			
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 Inc	vestments	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		
Transportation Fees From Individuals		8675	65,000.00	65,000.00	27,773.45	65,000.00	0.00	
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			5.0			0.00	0.00	0.0%
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	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%
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	0500			·				0.070
From County Offices	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8792	900,000.00	800,000.00	260,892.00	800,000.00	0.00	0.0%
ROC/P Transfers	6500	8793	0.00	0.00	0,00	0.00	0.00	0.0%
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00		
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	0.0%
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	· · · · · · · · · · · · · · · · · · ·		965,000.00	865,000.00	288,665.45	0.00	0.00	0.0%
						305,000.00	0,00	0.0%
DTAL, REVENUES ifornia Dept of Education	T		2,393,976.00	2,191,863.00	584,642.12	2,191,863.00	0.00	0.0%

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

Revenue, Expenditures, and Changes in Fund Balance											
Description Resource Co	Object odes 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					(0)	(=)	(<u></u>				
Certificated Teachers' Salaries	1100	1,080,262.00	1,126,490.00	226,872.48	1,126,490.00						
Certificated Pupil Support Salaries	1200	20,108.00	20,152.00			0.00	0.09				
Certificated Supervisors' and Administrators' Salaries	1300	9,144.00	8,959.00	4,030.46	20,152.00	0,00	0.09				
Other Certificated Salaries	1900	0.00	0.00	3,048.12	8,959.00	0.00	0.0				
TOTAL, CERTIFICATED SALARIES		1,109,514.00	1,155,601.00	0.00	0.00	0.00	0.0				
CLASSIFIED SALARIES		1,100,014.00	7,133,001.00	233,951.06	1,155,601.00	0.00	0.0				
Classified Instructional Salaries	2100	623,243.00	618,705.00	134,511.77	649.705.00						
Classified Support Salaries	2200	449,981.00	449,897.00	126,179.97	618,705.00	0,00	0.0				
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00		449,897.00	0.00	0.09				
Clerical, Technical and Office Salaries	2400	2,618.00		0,00	0.00	0.00	0.09				
Other Classified Salaries	2900	2,828.00	2,249.00	2,249.40	2,249.00	0.00	0.09				
TOTAL, CLASSIFIED SALARIES	2500	1,078,670,00	1,214.00	0.00	1,214.00	0.00	0.09				
EMPLOYEE BENEFITS		1,076,670.00	1,072,065.00	262,941.14	1,072,065.00	0.00	0.0%				
STRS	3404 3400	00 000 00									
PERS	3101-3102	92,629.00	94,296.00	19,897.14	94,296.00	0.00	0.0%				
OASDI/Medicare/Alternative	3201-3202	95,885.00	83,544.00	21,206.52	83,544.00	0.00	0.09				
Health and Welfare Benefits	3301-3302	97,784.00	97,849.00	22,872,99	97,849.00	0.00	0.09				
Unemployment Insurance	3401-3402	419,063.00	437,294.00	123,292.46	437,294.00	0.00	0.0%				
Workers' Compensation	3501-3502	1,094.00	1,102.00	248.98	1,102.00	0.00	0.0%				
OPEB, Allocated	3601-3602	49,234.00	35,508.00	8,027.24	35,508.00	0.00	0.0%				
	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%				
OPEB, Active Employees PERS Reduction	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%				
	3801-3802	0.00	0.00	1,865.66	0.00	0.00	0.0%				
Other Employee Benefits	3901-3902	0.00	0.00	1,108.00	0.00	0.00	0.0%				
TOTAL, EMPLOYEE BENEFITS		755,689.00	749,593.00	198,518.99	749,593.00	0.00	0.0%				
BOOKS AND SUPPLIES											
Approved Textbooks and Core Curricula Materials	4100	25,000.00	25,000.00	17,993.02	25,000.00	0.00	0.0%				
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%				
Materials and Supplies	4300	152,045.00	213,237.00	14,058.73	213,237.00	0.00	0.0%				
Noncapitalized Equipment	4400	2,000.00	169,670.00	2,795.37	169,670.00	0.00	0.0%				
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%				
TOTAL, BOOKS AND SUPPLIES		179,045.00	407,907.00	34,847.12	407,907.00	0.00	0.0%				
SERVICES AND OTHER OPERATING EXPENDITURES											
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00				
Travel and Conferences	5200	11,231.00	78,238.00	10,835.00	78,238.00	0.00	0.0%				
Dues and Memberships	5300	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	119,000.00	136,500.00	42,467.47		0.00	0.0%				
Transfers of Direct Costs	5710	(17,500.00)	(17,500.00)		136,500.00	0.00	0.0%				
Transfers of Direct Costs - Interfund	5750	0.00		0.00	(17,500.00)	0.00	0.0%				
Professional/Consulting Services and	-	0.00	0.00	0.00	0.00	0.00	0.0%				
Operating Expenditures	5800	151,050.00	166,196.00	27,550.54	166,196.00	0.00	0.0%				
Communications	5900	0.00	0.00	0,00	0.00	0.00	0.0%				
TOTAL, SERVICES AND OTHER					3.00	0.00	0.076				
OPERATING EXPENDITURES		263,781.00	363,434.00	80,853.01	363,434.00	0.00	0.0%				

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
CAPITAL OUTLAY	resource oodes	Codes	(A)	(8)	(C)	(D)	(E)	(F)
								İ
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0,00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		0000						
Equipment		6300 6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0300	0,00	0,00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of India	rect Costs)		0,00	0.00	0.00	0.00	0.00	0.09
Tuition								
Tuition for Instruction Under Interdistrict		.			Y. Harris			
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools Tuition, Excess Costs, and/or Deficit Paymen	•-	7130	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools	ts	7141	0.00	0.00	0,00	0,00	0.00	0.00
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						0.00	0.00	0.0%
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 Apport To Districts or Charter Schools	tionments 6500	7221	0.00	0.00				
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	5550	1220	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of	of Indirect Costs)		0.00	0.00	0.00	0,00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT O					0.00	0,00	0,00	0.0%
Transfers of Indirect Costs		7310	184,782,00	184,973.00	0.00	184,973.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		184,782.00	184,973.00	0.00	184,973.00	0.00	0.0%
OTAL, EXPENDITURES			3,571,481.00	3,933,573.00	811,111.32	3,933,573.00	0.00	0.0%

		Revenue	e, Expenditures, and Ch	nanges in Fund Balan	ce			r onn o
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)		Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	Accounte dodes	Codes	(A)	(B)	(C)	(<u>D</u>)	(E)	(F)
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			0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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		0.0%
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				100				
SOURCES								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	We the second	
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00		
Other Sources				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	2 201
Long-Term Debt Proceeds Proceeds from Certificates			3.00	0.00	0.00	0.00	0.00	0.0%
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	1,157,505.00	1,806,283.00	0.00	1,806,283.00	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			1,157,505.00	1,806,283.00	0.00	1,806,283.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,157,505.00	1,806,283.00	0.00	1,806,283.00	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)
A. REVENUES							,	
1) LCFF/Revenue Limit Sources	8	3010-8099	9,151,185.00	11,264,508.00	2,569,124.65	11,264,508.00	0.00	0.0%
2) Federal Revenue	8	3100-8299	674,946.00	676,152.00	38,167.98	676,152.00	0.00	0.0%
3) Other State Revenue	8	3300-8599	2,013,487.00	688,342.00	264,887.92	688,342.00	0.00	0.0%
4) Other Local Revenue	8	3600-8799	1,524,481.00	1,417,409.00	398,578.37	1,417,409.00	0.00	0.0%
5) TOTAL, REVENUES			13,364,099.00	14,046,411.00	3,270,758.92	14,046,411.00		
B. EXPENDITURES								
1) Certificated Salaries	1	000-1999	7,073,135.00	7,159,537.00	1,519,609.78	7,159,537.00	0.00	0.0%
2) Classified Salaries	2	2000-2999	2,542,098.00	2,550,638.00	687,400.71	2,550,638.00	0.00	0.0%
3) Employee Benefits	3	000-3999	3,079,857.00	3,031,681.00	867,213.74	3,031,681.00	0.00	0.0%
4) Books and Supplies	4	000-4999	387,430.00	669,517.00	126,723.58	669,517.00	0.00	0.0%
5) Services and Other Operating Expenditures	5	000-5999	1,047,609.00	1,192,702.00	409,640.97	1,192,702.00	0.00	0.0%
6) Capital Outlay	6	000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	495,950.00	495,950.00	150,483.29	405.050.00		
8) Other Outgo - Transfers of Indirect Costs		300-7399	0.00	0.00	0.00	495,950.00	0.00	0.0%
9) TOTAL, EXPENDITURES	•	000 7000	14,626,079.00	15,100,025.00		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,261,980.00)	(1,053,614.00)	3,761,072.07 (490,313.15)	15,100,025.00 (1,053,614.00)		
D. OTHER FINANCING SOURCES/USES		ļ						
Interfund Transfers a) Transfers In	89	900-8929	0.00	0.00	0.00	0.00	0.00	0.00/
b) Transfers Out	76	600-7629	0.00	0.00	0.00	0.00		0.0%
2) Other Sources/Uses			3.00	5,00	3,00	0.00	0,00	0.0%
a) Sources	89	930-8979	0.00	0.00	0,00	0.00	0.00	0.0%
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S		0.00	0.00	0.00	0,00	2,50	5.570

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)			(1,261,980.00)	(1,053,614.00)	(490,313.15)	(1,053,614.00)		
F. FUND BALANCE, RESERVES					Age of the second			
Beginning Fund Balance As of July 1 - Unaudited		9791	1 500 400 05	4 500 400 05				
b) Audit Adjustments			1,506,463.25	1,506,463.25		1,506,463.25	0.00	0.0%
•		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,506,463.25	1,506,463.25	-	1,506,463.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,506,463.25	1,506,463.25		1,506,463.25	the state of	
2) Ending Balance, June 30 (E + F1e)			244,483.25	452,849.25		452,849.25		
Components of Ending Fund Balance a) Nonspendable							14.77	
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0,00		
All Others		9719	0.00	(0.33)		(0.33)		
b) Restricted		9740	2,669.69	85,499.69		85,499.69		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00	36.	
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	239,313.56	364,849.89		364,849.89		

		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)	% Diff (E/B)
LCFF/REVENUE LIMIT SOURCES				(=/			(E)	(F)
Principal Apportionment								
State Aid - Current Year		8011	3,996,721.00	6,407,858.00	2,052,185.00	6,407,858.00	0.00	0.0%
Education Protection Account State Aid -	Current Year	8012	1,488,217.00	1,758,156.00	439,539.00	1,758,156.00	0.00	0.0%
Charter Schools General Purpose Entitler	ment - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	49,218.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	37,273.00	37,349.00	(0.14)	37,349.00	0.00	0.0%
Timber Yield Tax Other Subventions/In-Lieu Taxes		8022	0.00	0.00	0.00	0.00	0.00	0.0%
		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,803,249.00	3,842,777.00	(6,906.54)	3,842,777.00	0.00	0.00
Unsecured Roll Taxes		8042	129,995.00	131,182.00	133,160.58	131,182.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(2,261.00)		0.00	0.0%
Supplemental Taxes		8044	79,001.00	87,394.00	16,211.75	0.00 87.394.00	0.00	0.0%
Education Revenue Augmentation			79,001.00	07,004,00	10,211.75	87,394.00	0.00	0.0%
Fund (ERAF)		8045	(443,271.00)	(437,866.00)	0.00	(437,866.00)	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	2.00			
Miscellaneous Funds (EC 41604)		0040	0.00	0.00	0.00	0.00	0.00	0.0%
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		[0.00	0.070
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			9,091,185.00	11,826,850.00	2,681,146.65	11,826,850.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit								
Transfers - Current Year	0000	8091	(183,421.00)	(183,421.00)	0.00	(183,421.00)	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	183,421.00	183,421.00	0.00	183,421.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	0.00	(622,342.00)	(112,022.00)	(622,342.00)	0.00	0.0%
Property Taxes Transfers		8097	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			9,151,185.00	11,264,508.00	2,569,124.65	11,264,508.00	0.00	0.0%
EDERAL REVENUE				4				
Maintenance and Operations		8110	50,000.00	50,000.00	0.00	50,000.00	0.00	0.004
Special Education Entitlement		8181	328,359.00	328,359.00	0.00	328,359.00	0.00	0.0%
Special Education Discretionary Grants		8182	33,620.00	33,620.00	0.00		0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	33,620.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00		0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	1 1	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	0.0%
Pass-Through Revenues from Federal Source	·es		18,205.00	18,205.00	0.00	18,205.00	0.00	0.0%
micagin tovolidos nom redelai Soulo		8287	0.00	0.00	0.00	0.00	0.00	0.0%

			,	hanges in Fund Balan		·		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	149,409.00	152,513.00	21,294.20	152,513.00	0.00	0.09
NCLB: Title I, Part D, Local Delinquent Program	2005							
NCLB: Title II, Part A, Teacher Quality	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title III, Immigration Education	4035	8290	75,000.00	75,000.00	15,560.00	75,000.00	0.00	0.0
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	6,127.00	6,127.00	0.00	6,127.00	0.00	0.09
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4040							0.07
Grant Program (PCSGP)	4610 3011-3020, 3026-	8290	0.00	0.00	0.00	0.00	0,00	0.09
Other No Child Left Behind	3205, 4036-4126, 5510	8200						
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.09
Safe and Drug Free Schools	3700-3799	8290 8290	0.00	0.00	0.00	0.00	00.0	0.09
All Other Federal Revenue	All Other	8290 8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	All Other	8290	14,226.00	12,328.00	1,313.78	12,328.00	0.00	0.0%
OTHER STATE REVENUE			674,946.00	676,152.00	38,167.98	676,152.00	0.00	0.09
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00					
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement			0.00	0.00	0.00	0.00	0.00	0.0%
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	2 22		
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	355,000.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	74,419.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	46,500.00	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	0.0%
Year Round School Incentive	7 III Otto	8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	434,826.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		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 Materia		8560	5,000.00 280,742.00	5,000.00	0.00	5,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other		-	200,742.00	280,742.00	16,381.09	280,742.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	200	
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	0.0%
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%
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	0.0%
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	-		0.00	0,00	0.00	0.00	0.00	0.0%
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 lifornia Dept of Education	All Other	8590	817,000.00	402,600.00	248,506.83	402,600.00	0.00	0.0%

Alpine Union Elementary San Diego County

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			2,013,487.00	688,342.00	264,887.92	688,342.00	0.00	0.0%

		Revenues,	Expenditures, and CI	hanges in Fund Balan	ce			1 01111 0
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE			(*)	(6)	(0)	(0)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		2045						
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.09
		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	0.09
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00					
Penalties and Interest from Delinquent No	on-I CEE/Revenue	0023	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes	on-Lor Finevenue	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	0.00
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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,000.00	12,000.00	0.00 3,657.50	0.00	0,00	0.0%
Interest		8660	10,000.00	10,000.00	897.67	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00		10,000.00	0.00	0.0%
Fees and Contracts Adult Education Fees					0.00	0.00	0.00	0.0%
Non-Resident Students		8671	0.00	0.00	0.00	0.00	0.00	0.0%
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	7000 7040	8675	65,000.00	65,000.00	27,773.45	65,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	309,481.00	302,409.00	60,137.31	302,409.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Lim		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Soul	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	228,000.00	228,000.00	45,220.44	228,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	900,000.00	800,000.00	260,892.00	800,000.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00				
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	0.0%
Other Transfers of Apportionments	5550	3,33	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,524,481.00	1,417,409.00	398,578.37	1,417,409.00	0.00	
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	223,010.01	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.0%
OTAL, REVENUES			13,364,099.00	14,046,411.00	3,270,758.92	14,046,411.00	0.00	0.0%

			nanges in Fund Balan				
Description Resource Code	Object s Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES					,-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Certificated Teachers' Salaries	1100	6,179,163.00	6,202,742.00	1,238,782.70	6,202,742.00	0.00	0.09
Certificated Pupil Support Salaries	1200	265,461.00	266,055.00	65,140.16	266,055.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	628,511.00	690,740.00	215,686.92	690,740.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		7,073,135.00	7,159,537.00	1,519,609,78	7,159,537.00	0.00	0.09
CLASSIFIED SALARIES				1,010,000.10	7,100,007,00	0.00	0.03
Classified Instructional Salaries	2100	623,243.00	687,233.00	148,192.19	687,233.00	0.00	0.09
Classified Support Salaries	2200	765,872.00	761,753.00	226,195.37	761,753.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	131,988.00	131,988.00	44,133,32	131,988.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	524,418.00	468,397.00	138,729.31	468,397.00	0.00	0.09
Other Classified Salaries	2900	496,577.00	501,267.00	130,150,52	501,267.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		2,542,098.00	2,550,638.00	687,400.71	2,550,638.00	0.00	0.09
EMPLOYEE BENEFITS				•		0.00	0.07
STRS	3101-3102	584,628.00	592,841.00	126,120.82	592,841.00	0.00	0.0%
PERS	3201-3202	224,520.00	190,789.00	56,072.29	190,789,00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	297,708.00	300,687.00	72,630.69	300,687.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	1,600,071.00	1,607,936.00	503,683.81	1,607,936.00	0.00	0.0%
Unemployment Insurance	3501-3502	4,810.00	4,870.00	1,431.03	4,870.00	0.00	0.0%
Workers' Compensation	3601-3602	216,043.00	156,622.00	35,745.14	156,622.00	0.00	0.0%
OPEB, Allocated	3701-3702	146,077.00	171,936,00	58,656.20	171,936.00	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	5,280,44	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	6,000.00	6,000.00	7,593.32	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	Ī	3,079,857.00	3,031,681.00	867,213.74	3,031,681.00	0.00	0.0%
BOOKS AND SUPPLIES					0,001,001.00	0.00	0.076
Approved Textbooks and Core Curricula Materials	4100	25,000.00	25,000.00	17,993.02	25,000.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	318,430.00	432,847.00	79,767.03	432,847.00	0.00	0.0%
Noncapitalized Equipment	4400	44,000.00	211,670.00	24,854.47	211,670.00	0.00	0.0%
Food	4700	0.00	0.00	4,109.06	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		387,430.00	669,517.00	126,723.58	669,517.00	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	19,731.00	86,738.00	11,874.88	86,738.00	0.00	0.0%
Dues and Memberships	5300	12,500.00	12,500.00	11,564.41	12,500.00	0.00	0.0%
Insurance	5400-5450	95,000.00	93,000.00	91,954.00	93,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	248,250.00	258,250.00	105,776.88	258,250.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	210,394.00	227,894.00	68,236.45	227,894.00	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	428,734.00	481,320.00	105,535.23			
Communications	5900	33,000.00	33,000.00	14,699.12	481,320.00	0.00	0.0%
TOTAL, SERVICES AND OTHER		22,000.00	20,000.00	14,033.12	33,000.00	0.00	0.0%
OPERATING EXPENDITURES		1,047,609.00	1,192,702.00	409,640.97	1,192,702.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY				3-7-	(0)	(5)	(100)	(-)
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0,00		0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00		0.00	0.0
Books and Media for New School Libraries							0.00	0.0
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 OTHER OUTGO (excluding Transfers of Indirec	t Costs)		0.00	0.00	0.00	0.00	0.00	0.0
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0,00	0.00	0.00	0.00	0.00	0.09
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	
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	
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	0.09
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221	0.00	0.00	0.00	0.00		
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09
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		0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.09
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	97,660.00	97,660.00	67,193.79	97,660.00	0.00	0.0%
Other Debt Service - Principal		7439	398,290.00	398,290.00	83,289.50	398,290.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of I	ndirect Costs)		495,950.00	495,950.00	150,483.29	495,950.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS						20	5.57
Transfers of Indirect Costs		7310	0,00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES			14,626,079.00	15,100,025.00	3,761,072.07	15,100,025.00	0.00	0.0%

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

				Board America				
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							(12)	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and							0.00	0.0
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT				3				
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/					- 1		5.55	0.07
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
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					
Proceeds			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			[
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Debt Proceeds					0.00	0.00	0.00	0.0%
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%
ONTRIBUTIONS								
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%
OTAL, OTHER FINANCING SOURCES/USES								
a - b + c - d + e)			0.00	0,00	0.00	0.00	0.00	0.0%

First Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2013-14 Projected Year Totals
6286 7405	English Language Acquisition Program, Teac Common Core State Standards Implementat	_,
Total, Restricted Bala	ince -	85,499.69

				r	<u> </u>	Y	μ-2	
Description	Resource Codes Of	bject Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUÉS							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
1) LCFF/Revenue Limit Sources	8	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	ε	8100-8299	240,000.00	240,000.00	23,459.36	240,000.00	0.00	0.0%
3) Other State Revenue	ε	8300-8599	21,000.00	21,000.00	1,904.02	21,000.00	0.00	0.0%
4) Other Local Revenue	ε	8600-8799	330,000.00	330,000.00	60,575.13	330,000.00	0.00	0.0%
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		591,000.00	591,000.00	85,938.51	591,000.00		
B. EXPENDITURES								
1) Certificated Salaries	1	1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2	2000-2999	255,472.00	255,472.00	58,933.24	255,472.00	0.00	0.0%
3) Employee Benefits	3	3000-3999	52,271.00	52,271.00	13,103.29	52,271.00	0.00	0.0%
4) Books and Supplies	4	4000-4999	260,000.00	260,000.00	41,176.25	260,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5	5000-5999	15,250.00	15,250.00	7,066.21	15,250.00	0.00	0.0%
6) Capital Outlay	6	3000-6999	0,00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7:	300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			582,993.00	582,993.00	120,278.99	582,993.00	5.50	0,070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER								
FINANCING SOURCES AND USES (A5 - B9) O OTHER FINANCING SOURCES/USES		~	8,007.00	8,007.00	(34,340.48)	8,007.00		
Interfund Transfers a) Transfers In	90	900-8929	0.00	0.00				
b) Transfers Out		600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		980-8999	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	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		186	8,007.00	8,007.00	(34,340.48)	8,007.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,704.59	5,704.59		5,704.59	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			5,704.59	5,704.59		5,704.59		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			5,704.59	5,704.59		5,704.59		
2) Ending Balance, June 30 (E + F1e)			13,711.59	13,711.59		13,711.59		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0,00		0.00		
Stores		9712	5,000.00	5,000.00		5,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted c) Committed		9740	8,711.59	8,711.59		8,711.59		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00	表 图	0.00	支票数	
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		į						
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	240,000.00	240,000.00	23,459,36	240,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			240,000.00	240,000.00	23,459.36	240,000.00	0.00	0.0%
OTHER STATE REVENUE				ļ				
Child Nutrition Programs		8520	21,000.00	21,000.00	1,904.02	21,000.00	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			21,000.00	21,000.00	1,904.02	21,000.00	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	324,900.00	324,900.00	58,186.36	324,900.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	17.25	100.00	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	5,000.00	5,000.00	2,371.52	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,000.00	330,000.00	60,575.13	330,000.00	0.00	0.0%
TOTAL, REVENUES			591,000.00	591,000.00	85,938,51	591,000.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	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	255,472.00	255,472.00	58,933.24	255,472.00	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		255,472.00	255,472.00	58,933.24	255,472.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	17,558.00	17,558.00	4,147.92	17,558.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	18,817.00	18,817.00	4,531.62	18,817.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	10,239.00	10,239.00	2,668.60	10,239.00	0.00	0.0%
Unemployment insurance	3501-3502	123.00	123.00	29.68	123.00	0.00	0.0%
Workers' Compensation	3601-3602	5,534.00	5,534.00	956.32	5,534.00	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	369.15	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	400.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		52,271.00	52,271.00	13,103,29	52,271.00	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	1,000.00	1,000.00	60.68	1,000.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food	4700	259,000.00	259,000.00	41,115.57	259,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		260,000.00	260,000.00	41,176.25	260,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	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	6,750.00	6,750.00	0.00	6,750.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	544.21	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0,00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	7,500.00	6,522.00	7,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		15,250.00	15,250.00	7,066.21	15,250.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0,00	0.00	0.00	0.00	0,00	0.0%
Equipment		6400	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								Î
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 Cost	ts)		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 COST	rs		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			582,993.00	582,993,00	120,278.99	582,993.00	3.00	U.U 76

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 Long-Term Debt Proceeds		8965	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	0.08	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		

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	8,711.59
Total, Restr	icted Balance	8,711.59

Description	Resource Codes Object Code	Original Budget	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				Sentence and a sentence of the	Survey Surve Surve Surve Surve Surve Surve Surve Surve Surve Surve Surve	2 (1995) 1 (1995)	
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0,00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	215,000.00	215,000.00	0.00	215,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		215,000.00	215,000.00	0.00	215,000.00		
EXPENDITURES 1) Certificated Salaries	1000-1999	0.00	The Article Control of the Control o				
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	215,000.00	215,000.00	0.00	215,000.00	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		215,000.00	215,000.00	0.00	215,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	STANCE II I I I I I I I I I I I I I I I I I	0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
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%
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 Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND							
BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance					·		
a) As of July 1 - Unaudited	9791	1.77	1.77		1,77	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)		1.77	1.77		1.77		
d) Other Restatements	9795	0.00	0.00		- 0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		1.77	1.77		1.77		
2) Ending Balance, June 30 (E + F1e)		1,77	1.77		1.77		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0,00		0.00	15.00	
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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments	9760	0.00	0,00		0.00		
d) Assigned							
Other Assignments e) Unassigned/Unappropriated	9780	1.77	1.77		1.77		
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 (al 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					ν-,	3-7	<u> </u>	
FEMA	828	1	0.00	0.00	0.00	0.00	0,00	0.09
All Other Federal Revenue	829	0	215,000.00	215,000.00	0.00	215,000.00	0,00	0.09
TOTAL, FEDERAL REVENUE			215,000.00	215,000.00	0.00	215,000.00	0.00	0.09
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions	857	5	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes	857	6	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	859	o	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	861	5	0.00	0.00	0.00	0,00	0.00	0.0
Unsecured Roll	861	6	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes	861	7	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes	861	8	0.00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes	862	1	0.00	0.00	0,00	0,00	0.00	0.09
Other	862	2	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction	862	5	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	862	9	0.00	0.00	0.00	0.00	0.00	0.09
Sales Sale of Equipment/Supplies	863	1	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	865	۰	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	866	∘	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments	866	2	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue	869	9	0.00	0.00	0,00	0.00	0.00	0.09
All Other Transfers In from All Others	879	9	0.00	0.00	0,00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, REVENUES			215,000.00	215,000.00	0.00	215,000,00		

Description F	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	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			100			100 100 100 100 100 100 100 100 100 100	
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 EXPENDITU	JRES	0.00	0.00	0,00	0,00	0.00	0.0%

<u>Description</u> Re	source 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								
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	215,000.00	215,000.00	0.00	215,000.00	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 Cos	ts)		215,000.00	215,000.00	0.00	215,000.00	0.00	0.0%
TOTAL, EXPENDITURES			215,000.00	215,000,00	0.00	215,000,00	5.50	3,376

Description	Resource Codes Object Co	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
INTERFUND TRANSFERS	Resource Codes Object Cl	odes (A)	(B)	(C)	(D)	(E)	(F)
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			0.0%
INTERFUND TRANSFERS OUT						0.00	0.07
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		0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00		0.0%
OTHER SOURCES/USES					0.00	0.00	0.0%
SOURCES							
Proceeds Proceeds from Sale of Bonds Proceeds from Sale/Lease-	8951	0.00	0.00	0.00	0.00	0.00	0.0%
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		
All Other Financing Sources	8979	0.00	0.00	0.00		0.00	0.0%
(c) TOTAL, SOURCES	30.70	0.00			0.00	0,00	0.0%
USES		0,00	0,00	0.00	0.00	0.00	0.0%
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				5,30	5.00	0.00	0.0%
Contributions from Unrestricted Revenues	8980	0.00	B: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		

First Interim Building Fund Exhibit: Restricted Balance Detail

37 67967 0000000 Form 21I

Printed: 12/7/2013 3:55 PM

Resource	Description	2013/14 Projected Year Totals
Total, Restricte	ed Balance	0.00

		<u> </u>					
Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			Line of the second		tul all	Sec.	
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0,00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	00.00	0:00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	50,000.00	50,000.00	37,236.38	50,000.00	0.00	0.09
5) TOTAL, REVENUES		50,000.00	50,000.00	37,236.38	50,000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	35,000.00	35,000.00	4,575.00	35,000.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0,00	2,029.84	0.00	0.00	0.0%
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		35,000.00	35,000.00	6,604.84	35,000.00	3,00	0.0 //
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9) O. OTHER FINANCING SOURCES/USES		15,000.00	15,000.00	30,631.54	15,000.00		
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%
Other Sources/Uses 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)			15,000.00	15,000.00	30,631.54	15,000.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	22,125.07	22,125.07				
b) Audit Adjustments		9793	0.00	0,00		22,125.07	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		5.55	22,125.07	22,125.07		22,125.07	0.00	0.09
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			22,125.07	22,125.07		22,125.07	0.00	0.07
2) Ending Balance, June 30 (E + F1e)		-	37,125.07	37,125.07		37,125.07		
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 c) Committed		9740	0.00	0.00		0.00	(4.45) vs. (4.45) vs.	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	37,125.07	37,125.07		37,125.07	and the second	
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							0.00	0.0%
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						0.00	0.00	0.078
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	100.00	100.00	27.35	100.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	š	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								0.070
Mitigation/Developer Fees		8681	49,900.00	49,900.00	37,209.03	49,900.00	0.00	0.0%
Other Local Revenue							3,00	0.576
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			50,000.00	50,000.00	37,236.38	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	37,236.38	50,000.00	3.00	0.0%

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
CERTIFICATED SALARIES			121	(0)	(D)	15)	(F)
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00		
TOTAL, CERTIFICATED SALARIES		0.00					
CLASSIFIED SALARIES			5.00	0.00	0.00	0,00	0.09
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	
Other Classified Salaries	2900	0.00	0.00	0.00	0.00		
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0,00	0.00		
EMPLOYEE BENEFITS							9.07
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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		0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00		0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00		0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00		0.00	0.0%
BOOKS AND SUPPLIES					-	0.00	0.076
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	100	
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	
Materials and Supplies	4300	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		5,55	0.00	0.00	0.00	0.00	0.0%
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	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0,00	0,00	0,00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	1,000.00	1,000.00	4,575.00	1,000.00	0.00	
Communications	5900	0.00	0.00	0.00	0.00		0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU		35,000.00	35,000.00	4,575.00	35,000.00	0.00	0.0%

Description R	tesource 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	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	2,029.84	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	2,029.84	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out		ŀ						
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 Co	sts)		0.00	0.00	0.00	0.00	0.00	0.0%
FOTAL, EXPENDITURES			35.000.00	35.000.00	6,604,84	35,000.00		

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				, , ,	(0)	_\ <u>-</u>	15)
INTERFUND TRANSFERS IN						: :	
Other Authorized Interfund Transfers In	8919	0.00					
(a) TOTAL, INTERFUND TRANSFERS IN	0919	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		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				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7019	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%
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			The Control of the Co		807 486	gas Silva Magazina	
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		

First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

37 67967 0000000 Form 25I

Printed: 12/7/2013 3:56 PM

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

First Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

37 67967 0000000 Form NCMOE

	Fui	nds 01, 09, an	d 62	2013-14	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)		All	1000-7999	15,100,025.00	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	768,605.00	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)					
Community Services	All	5000-5999	1000-7999 except 3801-3802	284,996.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00	
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	496,450.00	
4. Other Transfers Out	All	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	0.00	
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	18,205.00	
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	
 Supplemental expenditures made as a result of a Presidentially declared disaster 		entered. Must s in lines B, C D2.			
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)		Alle Jack States		799,651.00	
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services			1000-7143, 7300-7439 minus		
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	0.00	
2. Expenditures to cover deficits for student body activities		entered. Must i itures in lines /			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)		Torres		13,531,769.00	
F. Charter school expenditure adjustments (From Section IV)	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 Ha	10 (12) 10 (12) 10 (12)	0.00	
G. Total expenditures subject to MOE (Line E plus Line F)				13,531,769.00	

First Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

37 67967 0000000 Form NCMOE

Se	ection II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
	Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		1,710.00
В.	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)*		1,710.00
C.	Total ADA before adjustments (Lines A plus B)	The second secon	1,710.00
D.	Charter school ADA adjustments (From Section IV)		0.00
E.	Adjusted total ADA (Lines C plus D)		1,710.00
F.	Expenditures per ADA (Line I.G divided by Line II.E)	A Secretary Control of the Control o	7,913.32
	ection III - MOE Calculation (For data collection only. Final etermination 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.)	13,225,645.98	7,380.88
	 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)	13,225,645.98	7,380.88
В.	Required effort (Line A.2 times 90%)	11,903,081.38	6,642.79
C.	Current year expenditures (Line I.G and Line II.F)	13,531,769.00	7,913.32
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.

First Interim 2013-14 Projected Year Totals No Child Left Behind Maintenance of Effort Expenditures

37 67967 0000000 Form NCMOE

Charter School Name/Reason for Adjustment	Expenditure		
Charter School Name/Reason for Adjustment	Adjustment	ADA Adjustment	
Total charter school adjustments	0.00	0.00	
SECTION V - Detail of Adjustments to Base Expenditures (use			
	Total	Expenditures	
Description of Adjustments	Expenditures	Per ADA	
	i l		

Devia	ations from the standards must be explained and may affect the interim certification.
CRI	FERIA AND STANDARDS
1.	CRITERION: Average Daily Attendance
	STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.
	District's ADA Standard Percentage Range: -2.0% to +2.0%
1A. C	alculating the District's ADA Variances
DATA	ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for

LCFF/Revenue Limit (Funded) ADA

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear

Budget Adoption

First Interim

Budget

Projected Year Totals

(Form 01CS, Item 4A1,

Fiscal Year	Step 2A)		Percent Change	Status
Current Year (2013-14)	1,783.60	1,783.45	0.0%	Met
1st Subsequent Year (2014-15)	1,740.00	1,710.00	-1.7%	Met
2nd Subsequent Year (2015-16)	1,720.00	1,660.00	-3.5%	Not Met

1B. Comparison of District ADA to the Standard

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

commitments (including cost-of-living adjustments).

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

Explanation:
(required if NOT met)

ecline in act	tual kindergarter	n enroliment in	September 2013	compared to proje	cted is reflected in	2014-15 & 2015-1	6 1st Interim proje	ctions.

CRITERION: Enrollment

STANDARD: Projected enrollment for any of the	e current fiscal year or two subseque	ent fiscal years has not changed b	v more than two percent since
budget adoption.	•	,	, p

District's Enrollment Standard Percentage Range: -2.0% to +2.0%
2A. Calculating the District's Enrollment Variances
DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.
Enrollment

⊨n	roi	ım	er	н

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	1,820	1,777	-2.4%	Not Met
1st Subsequent Year (2014-15)	1,794	1,717	-4.3%	Not Met
2nd Subsequent Year (2015-16)	1,774	1,717	-3.2%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	Decline in actual September 2013 kindergarten enrollment is relected in 1st Interim lower enrollment projections for all years.
(required if NOT met)	

CRITERION: ADA to Enrollment

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

3A. Calculating the District's ADA to Enrollment Standard DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. P-2 ADA Enrollment **CBEDS** Actual **Unaudited Actuals** Historical Ratio Fiscal Year (Form A, Lines 3, 6, and 25) (Form 01CS, Item 2A) of ADA to Enrollment Third Prior Year (2010-11) 1,965 2,049 95.9% Second Prior Year (2011-12) 1,939 2,001 96.9% First Prior Year (2012-13) 1,863 1,784 95.8% Historical Average Ratio: 96.2% District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.7% 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. Estimated P-2 ADA Enrollment (Form Al, Lines 1-4 and 22) CBEDS/Projected Fiscal Year (Form MYPI, Line F2) (Criterion 2, Item 2A) Ratio of ADA to Enrollment Status Current Year (2013-14) 1,710 1,777 96.2% Met 1st Subsequent Year (2014-15) 1,660 1,717 96.7% Met 2nd Subsequent Year (2015-16) 1,660 1,717 96.7% Met 3C. Comparison of District ADA to Enrollment Ratio to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

4. CRITERION: LCFF/Revenue Limit

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

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

LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption First Interin

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	9,091,185.00	11,826,850.00	30.1%	Not Met
1st Subsequent Year (2014-15)	9,060,729.00	11,616,342.00	28.2%	Not Met
2nd Subsequent Year (2015-16)	9,164,165.00	11,593,342.00	26.5%	Not Met

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

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

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

Explanation: (required if NOT met) Adopted Budget used Revenue Limit methodolgy while 1st Interim uses LCFF calculations which includes \$1.7 million of "other State" funds included in Revenue Limit methodology. In addition, the Adopted Budget did not include \$622,342 of funds to be transferred to Charter in lieu of property taxes caused by the startup of Endeavor Charter school in August 2013.

5. CRITERION: Salaries and Benefits

Fiscal Year
Third Prior Year (2010-11)
Second Prior Year (2011-12)
First Prior Year (2012-13)

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.

Unaudited Actua		
(Resources	Ratio	
Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
 (Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
10,176,239.16	11,135,807.04	91.4%
10,105,941.52	11,248,638.44	89.8%
9 726 327 70	10 696 492 45	00.00/

Historical Average Ratio:

	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			5.070
(historical average ratio, plus/minus the	i		
greater of 3% or the district's reserve			
standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93,7%

90.7%

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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio

(Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-7499) of Unrestricted Salaries and Benefits

(Form MYPI, Lines B1-B3) (Form MYPI, Lines B1-B8, B10) to Total Unrestricted Expenditures

Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	9,764,597.00	11,166,452.00	87.4%	Not Met
1st Subsequent Year (2014-15)	9,832,000.00	11,196,400.00	87.8%	Met
2nd Subsequent Year (2015-16)	9,938,000.00	11,292,000.00	88.0%	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)

2013-14 includes the payment of 16 annual payments for Qualified School Contruction Bond Program certificates of participation causing the percentage of wages & benefits to dip s;lightly below the 87.7% lower ratio criteria.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Object	s 810 <u>0-8299) (Form MYPI, Line A2)</u>			
Current Year (2013-14)	674,946.00	676,152.00	0.2%	No
1st Subsequent Year (2014-15)	665,000.00	656,000.00	-1.4%	No
2nd Subsequent Year (2015-16)	665,000.00	656,000.00	-1.4%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Ob	jects 8300-8599) (Form MYPI, Line A3)		
Current Year (2013-14)	2,013,487.00	688,342.00	-65.8%	Yes
1st Subsequent Year (2014-15)	2,399,000.00	310,000.00	-87.1%	Yes
2nd Subsequent Year (2015-16)	2,447,000.00	310,000.00	-87.3%	Yes

Explanation: (required if Yes)

Adopted Budget included teh Revenue Limit methodology while the 1st Interim used the LCFF methodology which transferred other State revune to LCFF. In addition, 2013-14 Adopted Budget did not include \$372,600 of funds for Common Core which is included in 1st Interim.

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

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

1,524,481,00	1,417,409.00	-7.0%	Yes
1,545,000.00	1,421,000.00	-8.0%	Yes
1,590,000.00	1,441,000.00	-9.4%	Yes

Explanation: (required if Yes)

1st Interim includes \$100,000 in loss of funds for Special Education caused by implementation of SELPA equalization.

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

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

387,430.00	669,517.00	72.8%	Yes
397,000.00	508,000.00	28.0%	Yes
407,000.00	457,000.00	12.3%	Yes

Explanation: (required if Yes) 1st Interim includes Common Core expenditures.

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

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

٠.	ares (rand or, Objects 3000-3333)	rom wiri, Lille Baj		
	1,047,609.00	1,192,702.00	13.8%	Yes
	1,050,000.00	1,105,000.00	5.2%	Yes
	1,004,000.00	999,000.00	-0.5%	No

Explanation: (required if Yes)

1st Interim includes Common Core staff development expenditues plus one additional non-public school student expenditures.

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6B. Calculating the District's	Change in Total Operating	Revenues and	Expenditures			
DATA ENTRY: All data are extr	acted or calculated.					
Object Range / Fiscal Year		Adoption Iget	First Interim Projected Year Totals	Percent Change	Status	
Total Federal Other State	e, and Other Local Revenue (S	Section 6A\				
Current Year (2013-14)	o, and other <u>2004</u> , 110 , 100, 100 <u>10</u>	4,212,914.00	2,781,903.00	-34.0%	Not Met	
1st Subsequent Year (2014-15)		4,609,000.00	2,387,000.00	-48.2%	Not Met	
2nd Subsequent Year (2015-16)		4,702,000.00	2,407,000.00	-48,8%	Not Met	
Total Books and Ounglis						
	s, and Services and Other Ope					
Current Year (2013-14) 1st Subsequent Year (2014-15)		1,435,039.00 1,447,000.00	1,862,219.00 1,613.000,00	29.8%	Not Met	
2nd Subsequent Year (2015-16)		1,411,000.00	1,456,000.00	11.5% 3.2%	Not Met Met	
	L	1,411,000.00 }	1,400,000,00	3.270	l Wiet	
6C. Comparison of District To	tal Operating Revenues an	d Expenditures	to the Standard Percentag	ge Range		*
DATA ENTRY: Explanations are lin	ked from Section 6A if the status	s in Section 6B is i	Not Met; no entry is allowed belo	ow.		
1a. STANDARD NOT MET - O	ne or more projected operating	revenue have cha	nged since budget adoption by a	more than the standard in on	e or more of the current year or two	j
subsequent fiscal years. Re	easons for the projected change	e, descriptions of th	ne methods and assumntions us	ed in the projections, and wh	at changes if any will be made to t	bring the
projected operating revenu	es within the standard must be	entered in Section	oA above and will also display	in the explanation box below	•	
Explanation;			· · · · ·	71		
Federal Revenue	ļ					
(linked from 6A						
if NOT met)						
ii NOT filet)						
Explanation:	Adopted Budget included teh	Revenue Limit me	ethodology while the 1st Interim	used the LCFF methodology	y which transferred other State revur	ne to
Other State Revenue	LCFF. In addition, 2013-14 A	dopted Budget did	not include \$372,600 of funds t	for Common Core which is in	cluded in 1st Interim.	
(linked from 6A						
if NOT met)						
	[4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1					
Explanation:	1st Interim includes \$100,000	o in loss of funds fo	or Special Educaiton caused by	implementation of SELPA e	qualization.	
Other Local Revenue						
(linked from 6A						
if NOT met)		***		······································		
1b. STANDARD NOT MET - O	ne or more total operating expe	nditures have char	nged since hudget adoption by r	more than the standard in on	e or more of the current year or two	
subsequent fiscal years. Re	easons for the projected change	, descriptions of th	e methods and assumptions us	ed in the projections, and wh	nat changes, if any, will be made to b	bring the
projected operating revenue	es within the standard must be e	entered in Section	6A above and will also display i	in the explanation box below		
Explanation:	1st Interim includes Common	Core expenditure	· S			
Books and Supplies						
(linked from 6A						
if NOT met)						
· · · · · · · · · · · · · · · · · · ·				p		
Explanation:	1st Interim includes Common	Core staff develo	pment expenditues plus one add	dtional non-public school stu	dent expenditures.	
Services and Other Exps						
(linked from 6A						
if NOT met)						

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required

pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account). 7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted, **Budget Adoption** First Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CS, Item 7B2c) Objects 8900-8999) Status OMMA/RMA Contribution 146,260.79 332,735.00 Met Budget Adoption Contribution (information only) 301,542.00 (Form 01CS, Criterion 7B, Line 2c) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made; Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided) Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses 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)	2.4%	-7.2%	-17.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.8%	-2.4%	-5.8%

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.

Projected Year Totals

Net Change in

Total Unrestricted Expenditures

Unrestricted Fund Balance (Form 01I, Section E) and Other Financing Uses (Form 01I, Objects 1000-7999)

Deficit Spending Level

	(1 01111 0 11, 00011011 L)	(1 Oith Off, Objects 1000-1000)	(ii iver change in officeationed Earling	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2013-14)	(1,118,187.00)	11,166,452.00	10.0%	Not Met
1st Subsequent Year (2014-15)	(1,445,901.00)	11,196,400.00	12.9%	Not Met
2nd Subsequent Year (2015-16)	(1,537,000.00)	11,292,000.00	13.6%	Not 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) Caused by loss of funds from declining enrollment, the reinstatement of +4.73% salary schedule increases for certificated and classified non-management employees plus uncapped health benefits with +9% rate increases for certificated and classified non-management employees. Negotiations continue for salary and health benefits concessions for both employee groups.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be posit	sitive at the end of the current fiscal year and two subsequent fiscal years.
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9A-1. Determining if the District's General Fund Ending Balance is Positive DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years. Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form 01I, Line F2) (Form MYPI, Line D2) Status Current Year (2013-14) 452,849.25 Met 1st Subsequent Year (2014-15) (1,078,550.75)Not Met 2nd Subsequent Year (2015-16) (2,615,550.75) Not 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. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive. Caused by loss of funds from declining enrollment, the reinstatement of +4.73% salary schedule increase for certificated and classified non-Explanation: management employees plus uncapped health benefits with +9% rate increases for certificated and classified non-management employees. (required if NOT met) Negotiations continue for salary and health benefits concessions for both employee groups, B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year. 9B-1. Determining if the District's Ending Cash Balance is Positive DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below. **Ending Cash Balance** General Fund Fiscal Year (Form CASH, Line F, June Column) Status Current Year (2013-14) 100,000.00 Met 9B-2. Comparison of the District's Ending Cash Balance to the Standard DATA ENTRY: Enter an explanation if the standard is not met.

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

Explanation: (required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	D	istrict 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.

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)	1,710	1,660	1,660
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
1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	l No
_	, and the second	110

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)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 	0.00		1,25.5.5

Current Year Projected Year Totals

(2013-14)

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.

1.	Expenditures and Other Financing Uses
	(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
- (\$63,000 for districts with less than 1,001 ADA, else 0)
 7. District's Reserve Standard
 (Greater of Line B5 or Line B6)

14,975,000.00	14,972,400.00	15,100,025.00
		0.00
14,975,000.00	14,972,400.00	15,100,025.00
3%	3%	3%
449,250.00	449,172,00	453,000.75
0.00	0.00	0.00
449,250.00	449,172.00	453,000.75

1st Subsequent Year

(2014-15)

2nd Subsequent Year

(2015-16)

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.

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.

_		Current Year		
	ve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
•	tricted resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	364,849.89	(1,078,551.11)	(2,615,551.11)
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)	(0.33)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	364,849.56	(1,078,551,11)	(2,615,551.11)
9.	District's Available Reserve Percentage (Information only)		(.)=/	(2,010,001.11)
	(Line 8 divided by Section 10B, Line 3)	2.42%	-7.20%	-17.47%
	District's Reserve Standard			
	(Section 10B, Line 7):	453,000.75	449,172.00	449,250.00
				,
	Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation: (required if NOT met)

Caused by loss of funds from declining enrollment, the reinstatement of +4.76% salary schedule increases for certificated and classified non-management employees plus uncapped health benefits with +9% rate increases for certificated and classified non-management employees. Negotiations continue for salary and health benefits concessions for both employee groups.

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? 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 budget adoption by more than five percent? Yes
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:
	Currently projected to spend \$1,053,614 in one-time reserves
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds?
1b.	(Refer to Education Code Section 42603) Yes If Yes, identify the interfund borrowings:
	Temporary borrowing between Cafeteria Fund and General Fund or Cafeteria Fund and Capital Facilitities Fund for temporary cash flow issues.
	. , , and the control of the control
S4.	-
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 budget adoption.

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

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

	District's Contribut	ions and Transfers Standard:	or	-5.0% to +5.0% -\$20,000 to +\$20,000	
S5A. Identification of the Distric	ct's Projected Contributions, Transfers, a	and Capital Projects that m	ay Impac	t the General Fund	
First Interim Contributions for the 1st	and 2nd Subsequent Years. For Transfers In an quent Years. If Form MYP does not exist, enter	d Transfers Out, if Form MYP ex data in the Current Year, and 1s	xists, the da it and 2nd S	ata will be extracted into the Ei	ret Interim column for the
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted (Fund 01, Resources 0000-	d General Fund			, mount of ondingo	Otalias
Current Year (2013-14)	(1,157,505.00)	(1,806,283,00)	56.0%	648 778 00	Not Met
1st Subsequent Year (2014-15)	(1,223,434.00)	(1,924,501.00)	57.3%		
2nd Subsequent Year (2015-16)	District's Contributions and Transfers Standard: or \$20,000 to \$20,000				
1b. Transfers In, General Fund					
Current Year (2013-14)					
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)					
Zild Gabacquent Tear (2015-10)	0.00	8.00	0.0%	0.00	Met
1c. Transfers Out, General Fun	d *				
Current Year (2013-14)		0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0,00				· · · · · · · · · · · · · · · · · · ·
2nd Subsequent Year (2015-16)	0.00	0.00			
general fund operational budg * Include transfers used to cover oper	rruns occurred since budget adoption that may i get? ating deficits in either the general fund or any ot	her fund.		No	
S5B. Status of the District's Pro	jected Contributions, Transfers, and Caj	pital Projects			
DATA ENTRY: Enter an explanation it	Not Met for items 1a-1c or if Yes for Item 1d.				
any of the current year or sub	sequent two fiscal years. Identify restricted prog	rams and contribution amount for	s have cha or each pro	nged since budget adoption by gram and whether contribution	y more than the standard for ns are ongoing or one-time in
Explanation: (required if NOT met)	For 1st Interim EIA and Transportation expendit unretricted through the LCFF. In addition, increa	tures are budgeted as restricted ase contribution required by loss	resources s of \$100,00	7091 & 7230/7240 while the ir 00 Special Education funds fro	ncome is budgeted as m SELPA equalization.
1b. MET - Projected transfers in h	nave not changed since budget adoption by more	e than the standard for the curre	ent year and	d two subsequent fiscal years.	

Explanation: (required if NOT met)

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1c.	c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.				
	Explanation: (required if NOT met)				
1d.	NO - There have been no ca	pital project cost overruns occurring since budget adoption that may impact the general fund operational budget.			
	Project Information: (required if YES)				

S6. Long-term Commitments

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

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

S6A. Identification of the Distric	ct's Long-1	term Commitments				
DATA ENTRY: If Budget Adoption da Extracted data may be overwritten to enter all other data, as applicable.	ita exist (For update long	m 01CS, Item S6A), long-term comm -term commitment data in Item 2, as	itment data will be extracted and applicable. If no Budget Adoption	t will only be necessary to click the app data exist, click the appropriate button	propriate button for Item 1b. s for items 1a and 1b, and	
a. Does your district have lo (If No, skip items 1b and 2)			Yes			
b. If Yes to Item 1a, have ne since budget adoption?	w long-term	(multiyear) commitments been incurr	red No	No		
If Yes to Item 1a, list (or upda benefits other than pensions	ate) all new (OPEB); OF	and existing multiyear commitments a PEB is disclosed in Item S7A.	and required annual debt service a	amounts. Do not include long-term com	nmitments for postemploymen	
	# of Years		CS Fund and Object Codes Used	For:	Principal Balance	
Type of Commitment	Remaining			Service (Expenditures)	as of July 1, 2013	
Capital Leases	9	03	03/7438/7439		691,149	
Certificates of Participation General Obligation Bonds	17	03 51	03/7438/7439		4,720,000	
Supp Early Retirement Program	12	51	51/7433/7434		15,245,37	
State School Building Loans						
Compensated Absences						
other Long-term Commitments (do no	ot include Of	PEB):				
	-					

Type of Commitment (continu	ied)	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	
Capital Leases	<u>.</u>	115,128	115,128	114,781	(P & I) 114.78	
ertificates of Participation		0	380,619	389,619	388,219	
eneral Obligation Bonds		674,795	744,915	812,065	1,392,350	
upp Early Retirement Program						
tate School Building Loans ompensated Absences						
ther Long-term Commitments (contin	nued):					
		ł I	1	4		

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S6B. (Comparison of the Distric	ct's Annual Payments to Prior Year Annual Payment
	ENTRY: Enter an explanation	
1a.	Yes - Annual payments for I funded.	ong-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
	Explanation: (Required if Yes to increase in total annual payments)	1st of 16 annual payment for Qualified School Construction Bond Program certificates of participation begin in 2013-14. In addition, General Obligation bond annual commitments paid through property taxes continue to increase each year.
S6C. I	dentification of Decrease	es to Funding Sources Used to Pay Long-term Commitments
DATA E	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 no	t decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

S7. Unfunded Liabilities

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

S7A.	Identification of the District's Estimated Unfunded Liability for Postempl	loyment Benefits Other Than Pe	nsions (OPEB)	
DATA First I	a ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoptionterim data in items 2-4.	on data that exist (Form 01CS, Item S	7A) will be extracted; otherwise, e	nter Budget Adoption an
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?			
		No		
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No		
		Budget Adoption		
2.	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
	OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL)	2,846,694.00	2,846,694.00	
	, ,	2,846,694.00	2,846,694.00	
	c. Are AAL and UAAL based on the district's estimate or an			
	actuarial valuation?	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 13, 2012	Mar 13, 2012	
	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insura (Funds 01-70, objects 3701-3752) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2013-14) 1st Subsequent Year (2015-16) d. Number of retirees receiving OPEB benefits Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	Budget Adoption (Form 01CS, Item S7A) 364,187.00 364,187.00 364,187.00 364,187.00 364,187.00 146,077.00 122,500.00 122,500.00 122,500.00 32 27 25	First Interim 364,187.00 364,187.00 364,187.00 171,936.00 154,336.00 171,936.00 154,336.00 154,336.00 34 29 27	
4.	Comments:			
4.	Conments:			

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DATA First In	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Bud terim data in items 2-4.	dget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and
1.	 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
	If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	
		n/a
	If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a
		n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs	Budget Adoption (Form 01CS, Item S7B) First Interim
	b. Unfunded liability for self-insurance programs	
3.	Self-Insurance Contributions	Budget Adoption
	Required contribution (funding) for self-insurance programs Current Year (2013-14)	(Form 01CS, Item S7B) First Interim
	1st Subsequent Year (2014-15)	
	2nd Subsequent Year (2015-16)	
	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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

S8A.	Cost Analysis of District's Labor Ag	reements - Certificated (Non	-management) Employees			
DATA	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Certificated La	bor Agreements	as of the Previou	ıs Reporti	ng Period." There are no extra	ctions in this section.
Status Were	of Certificated Labor Agreements as of all certificated labor negotiations settled as	of budget adoption?		No			
	If Yes, com	plete number of FTEs, then skip t	o section S8B.			_1	
	If No, contin	nue with section S8A.					
Certifi	cated (Non-management) Salary and Ber	nefit Negotiations					
		Prior Year (2nd Interim)	Curre	nt Year		1st Subsequent Year	2nd Subsequent Year
		(2012-13)	(20	13-14)	,	(2014-15)	(2015-16)
Numbe time-e	er of certificated (non-management) full- quivalent (FTE) positions	86.1		86.2		86.2	86.2
1a.	. Have any salary and benefit negotiations	been settled since budget adoption	on2	No			
		the corresponding public disclosu			h the COE	J E complete questions 2 and 3	
	If Yes, and	the corresponding public disclosulete questions 6 and 7.	re documents ha	ave not been filed	with the	COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations st	ill unsettled?				1	
	If Yes, com	plete questions 6 and 7.		Yes			
Negoti 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a),	date of public disclosure board n	neeting:			1	
						. ·	
2b.	Per Government Code Section 3547.5(b),	was the collective bargaining ag	reement				
	certified by the district superintendent and						
	ii res, date	of Superintendent and CBO certit	ication:	L		J	
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain	was a budget revision adopted		n/a	 		
		of budget revision board adoptior	1:	iua			
	Picture and the second			1			7
4.	Period covered by the agreement:	Begin Date:		j Ei	nd Date:]
5.	Salary settlement:		Currer	nt Year		1st Subsequent Year	2nd Subsequent Year
		•	(201	3-14)		(2014-15)	(2015-16)
	Is the cost of salary settlement included in projections (MYPs)?						
		One Year Agreement					
	Total cost of	salary settlement					
	% change in	salary schedule from prior year					
		or Multiyear Agreement					
		salary settlement				· · · · · · · · · · · · · · · · · · ·	
	Total cost of	salary settlerit					
		salary schedule from prior year ext, such as "Reopener")					
	Identify the s	ource of funding that will be used	to support multi	ivear salary comp	nitmente:		
			to support mult		munerits.		
						-	

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	69,500		
		Current Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary schedule increases	(2013-14)	(2014-15)	(2015-16)
,.	Amount moduce for any tentative salary solidate moreases			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?		_	
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer	1,184,000	1,243,000	1,305,000
4.	Percent projected change in H&W cost over prior year	9.0%	5.0%	100.0% 5.0%
		0.078	5.576	3.070
	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
				(2010 10)
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	Yes 100,000	Yes 100,000	Yes 100,000
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%
A	and the second of the second o	Current Year	1st Subsequent Year	2nd Subsequent Year
Certific	cated (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			
	omproyees medical in the internit and living a:	Yes	Yes	Yes
Certific List oth	cated (Non-management) - Other er significant contract changes that have occurred since budget adoption and	the cost impact of each change (i.e.,	class size, hours of employment, leave	

S8B.	Cost Analysis of District's Labor	Agreements - Classified (Non-n	nanagement) Employees		
DATA	ENTRY: Click the appropriate Yes or No	o button for "Status of Classified Labo	or Agreements as of the Previous	Reporting Period." There are no extra	actions in this section.
	s of Classified Labor Agreements as o all classified labor negotiations settled a				
*****	If Yes, o	complete number of FTEs, then skip t	o section S8C. No		
	If No, co	ontinue with section S8B.			
Class	ified (Non-management) Salary and B	_	0		
		Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	er of classified (non-management) ositions	60.2	64.8	64	
1a,	Have any salary and benefit negotiation	ons been settled since budget adoption	on? No		
	If Yes, a	and the corresponding public disclosu	re documents have been filed wit	th the COE, complete questions 2 and	3.
		ind the corresponding public disclosu implete questions 6 and 7.	re documents have not been filed	with the COE, complete questions 2-5	5.
1b.	Are any salary and benefit negotiation	s still unsettled?			
	If Yes, c	omplete questions 6 and 7.	Yes		
<u>Negoti</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5	i(a), date of public disclosure board n	neeting:		
2b.	Per Government Code Section 3547.5	(b), was the collective bargaining agi	reement		
	certified by the district superintendent	and chief business official?			
	ii fes, d	ate of Superintendent and CBO certif	rication;		
3.	Per Government Code Section 3547.5				
	to meet the costs of the collective barg	paining agreement? ate of budget revision board adoption	n/a n:		
4.	Period covered by the agreement:	Begin Date:	E	nd Date:	
5.	Salary settlement:		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year
	Is the cost of salary settlement include projections (MYPs)?	d in the interim and multiyear	(2010-11)	(2017-10)	(2015-16)
		One Year Agreement			
	Total cos	st of salary settlement			
	0/ ahaaa	a in antonio del del del const			
	% cnang	e in salary schedule from prior year [or			
		Multiyear Agreement			
	Total cos	t of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	Identify the	ne source of funding that will be used	to support multiyear salary comr	mitments:	
Non-4	tions Not Called				
	tions Not Settled Cost of a one percent increase in salary	y and statutony henefite	02.050		
٥.	Cook of a one percent increase in Salary	y and statutory benefits	23,659 Current Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salar	v schedule increases	(2013-14)	(2014-15)	(2015-16)

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classi	fied (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	V
2.	Total cost of H&W benefits	388,000	407,000	Yes 427,000
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	9.0%	5.0%	5.0%
	fied (Non-management) Prior Year Settlements Negotiated Budget Adoption			
	y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Clacci	fied (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Classii	ned (Non-management) Step and Column Adjustments	(2013-14)	(2014-15)	(2015-16)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	40,000	40,000	40,000
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%
Classit	ried (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?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Vac		
	L	Yes	Yes	Yes
Classif List oth	iled (Non-management) - Other er significant contract changes that have occurred since budget adoption and	the cost impact of each (i.e., hours o	f employment, leave of absence, bonus	ses, etc.):

S8C.	Cost Analysis of District's Labor Agr	eements - Management/Sup	ervisor/Confidential Employe	ees	
DATA	A ENITEMY: Click the consensists Mag or No hu	utton for IICtobus of Management (Co			
in this	A ENTRY: Click the appropriate Yes or No bust section.	illon for "Status of Management/S	supervisor/Confidential Labor Agree	ements as of the Previous Reporting Per	iod." There are no extractions
Statu	s of Management/Supervisor/Confidentia	Labor Agreements as of the P			
vvere	all managerial/confidential labor negotiation	s settled as of budget adoption?	Yes		
	If Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	nen skip to 59.			
Mana	gement/Supervisor/Confidential Salary ar	nd Renefit Negotiations			
mana	gemeno-opervisor/oomiachtar oglary ar	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	010.1
		(2012-13)	(2013-14)	(2014-15)	2nd Subsequent Year (2015-16)
Numb	per of management, supervisor, and			(2014-10)	(2013-10)
	lential FTE positions	14.5	15.0	15.0	15.0
1a.	Have any salary and benefit negotiations	been settled since budget adoption	on?		
		plete question 2.	n/a		
	if No, compl	lete questions 3 and 4.			
	·	•			
1b.	Are any salary and benefit negotiations st		No		
	If Yes, comp	plete questions 3 and 4.			
Negot	iations Settled Since Budget Adoption				
2.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
		1	(2013-14)	(2014-15)	(2015-16)
	is the cost of salary settlement included in	the interim and multiyear	1		
	projections (MYPs)?		Yes	Yes	Yes
	lotal cost of	f salary settlement	(180,000)	(180,000)	(180,000)
	Change in s	alary schedule from prior year	l		
		ext, such as "Reopener")	-7.588%/\$8K cap	-7.588%/\$8K cap	-7.588%/8K cap
Megati	iations Not Settled				
3.	Cost of a one percent increase in salary ar	nd statutory henefits	12,815		
	are the person more about models and	ind diditiony bolicinis	12,015		
			Current Year	1st Subsequent Year	2nd Subsequent Year
			(2013-14)	(2014-15)	(2015-16)
4.	Amount included for any tentative salary so	chedule increases [
_	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
l eaith	and Welfare (H&W) Benefits	г	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes include	d in the interim and MYPs?	Yes	Van	.,
2.	Total cost of H&W benefits		89,000	Yes 89,000	Yes en con
3.	Percent of H&W cost paid by employer	Ī	53.0%	53.0%	89,000 53.0%
4.	Percent projected change in H&W cost over	er prior year	0.0%	0.0%	0.0%
lanag	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
itep a	nd Column Adjustments	r	(2013-14)	(2014-15)	(2015-16)
1.	Are step & column adjustments included in	the hudget and MVPs?	Vaa		
2.	Cost of step & column adjustments	The budget and Willes!	Yes 12,815	Yes 12 945	Yes
3.	Percent change in step and column over pr	rior year	1.0%	12,815 1,0%	12,815
lanag	ement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Cubonaut V
-	Benefits (mileage, bonuses, etc.)		(2013-14)	(2014-15)	2nd Subsequent Year (2015-16)
		Ţ			(2013-10)
1.	Are costs of other benefits included in the in	nterim and MYPs?	Yes	Yes	Yes
2. 3.	Total cost of other benefits	or prior year	6,180	6,180	6,180
J.	Percent change in cost of other benefits over	er prior year	0.0%	0.0%	0.0%

0.0%

0.0%

0.0%

2013-14 First Interim General Fund School District Criteria and Standards Review

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S9. Status of Other Funds

	Analyze the status of other for interim report and multiyear	unds that may have negative fund balances at the end of projection for that fund. Explain plans for how and when t	he current fiscal year. If any other fund has a pee negative fund balance will be addressed.	projected negative fund balance, prepare an
S9A.	Identification of Other Fu	nds with Negative Ending Fund Balances		
DATA	A. Identification of Other Funds with Negative Ending Fund Balances TA 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? 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.			
1.			No	
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures	, and changes in fund balance (e.g., an interin	n fund report) and a multiyear projection report for
2.	If Yes, identify each fund, by explain the plan for how and	name and number, that is projected to have a negative e when the problem(s) will be corrected.	nding fund balance for the current fiscal year. I	Provide reasons for the negative balance(s) and

ADD	ITIONAL FISCAL INDICATORS	
The fo	llowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" an ert the reviewing agency to the need for additional review.	swer to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; item A1 is automatically of	completed based on data from Criterion 9.
A 1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
А3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4 .	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
When p	roviding comments for additional fiscal indicators, please include the item number applicable to ea	ach comment.
	Comments: (optional) The district's and San Diego County Office of Education's projection unless the district receives salary and health benefits concessions fand health benefit caps or limits.	is show the district being unable to meet it financial obligations in early 2014-15 rom its employee groups or the district unilaterally implements salary reductions
	<u> </u>	
C	S Cabaal District Firet Interior Co. 1	
<u>⊏na c</u>	of School District First Interim Criteria and Standards Review	

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 01I) (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 as	*****	(A)	(D)	(U)	(D)	(E)
current year - Column A - is extracted)	iu e;					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	11,021,087.00	-1.88%	10,814,000.00	-0.21%	10,791,000.00
2. Federal Revenues	8100-8299	50,000.00	0.00%	50,000.00	0.00%	50,000.00
3. Other State Revenues 4. Other Local Revenues	8300-8599 8600-8799	231,052.00	-0.02%	231,000.00	0.00%	231,000.00
5. Other Financing Sources	0000-0799	552,409.00	4.99%	580,000.00	3.45%	600,000.00
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0,00	0.00%		0,00%	
c. Contributions	8980-8999	(1,806,283.00)	6.54%	(1,924,501.00)	-0.39%	(1,917,000.00)
6. Total (Sum lines A1 thru A5c)		10,048,265.00	-2.96%	9,750,499.00	0.05%	9,755,000.00
B. EXPENDITURES AND OTHER FINANCING USES		18.	file		Turness and	
Certificated Salaries		1.85			100	
a. Base Salaries		- 10	5 594	6,003,936.00	E-sale	5,998,000.00
b. Step & Column Adjustment		4 E - 1		83,601.00		84,000.00
c. Cost-of-Living Adjustment				02,007.00	-	04,000.00
d. Other Adjustments		4.5	100	(89,537.00)	-	(70,000,00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,003,936.00	-0.10%		0.2207	(70,000.00)
2. Classified Salaries	1000-1999	0,003,930.00	-0.10%	5,998,000.00	0.23%	6,012,000.00
a. Base Salaries		2	1000	1 470 577 00		
b. Step & Column Adjustment				1,478,573.00	-	1,502,000.00
1		- 44		23,427.00		24,000.00
c. Cost-of-Living Adjustment		10.0				····
d. Other Adjustments		in the second			10,000	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,478,573.00	1.58%	1,502,000.00	1.60%	1,526,000.00
3. Employee Benefits	3000-3999	2,282,088.00	2.19%	2,332,000.00	2.92%	2,400,000.00
4. Books and Supplies	4000-4999	261,610.00	-3.67%	252,000.00	0.00%	252,000.00
5. Services and Other Operating Expenditures	5000-5999	829,268.00	-4.37%	793,000.00	-1.13%	784,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	495,950.00	1.70%	504,400.00	-0.28%	503,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(184,973.00)	0.01%	(185,000.00)	0.00%	(185,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)		11.7	4			
11. Total (Sum lines B1 thru B10)		11,166,452.00	0.27%	11,196,400.00	0.85%	11,292,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			467			
(Line A6 minus line B11)		(1,118,187.00)	99	(1,445,901.00)	Samuel Control	(1,537,000.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 011, line F1e)		1,485,536.89	100	367,349.89		(1.070.551.11)
2. Ending Fund Balance (Sum lines C and D1)		367,349.89			1	(1,078,551.11)
,		307,349.89	CARLES OF THE STATE OF THE STAT	(1,078,551.11)		(2,615,551.11)
Components of Ending Fund Balance (Form 011) a. Nonspendable	0710 0710	2 202 02				
a. Nonspendable b. Restricted	9710-9719	2,500.00	i i			
	9740		100		_	
c. Committed	05		100		100	
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00			_	
d. Assigned	9780	0.00	Light Co.			
e. Unassigned/Unappropriated			100			
1. Reserve for Economic Uncertainties	9789	0.00	377		44.7	
2. Unassigned/Unappropriated	9790	364,849.89		(1,078,551.11)		(2,615,551.11)
f. Total Components of Ending Fund Balance			46.			
(Line D3f must agree with line D2)		367,349.89		(1,078,551.11)		(2,615,551,11)

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					50	
1. General Fund			2		A 1	
a. Stabilization Arrangements	9750	0.00		0.00	596	0.00
b. Reserve for Economic Uncertainties	9789	0.00	8	0.00		0.00
c. Unassigned/Unappropriated	9790	364,849.89	ligg.	(1,078,551.11)		(2,615,551.11)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)					184	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			100		100	
a. Stabilization Arrangements	9750	0.00	are a		1866	
b. Reserve for Economic Uncertainties	9789	0.00	77.00		12	
c. Unassigned/Unappropriated	9790	0.00		-	0.0	
3. Total Available Reserves (Sum lines E1a thru E2c)	-	364,849.89	16-1	(1,078,551,11)	400	(2,615,551,11)

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.

\$70,000 savings projected for replacing two (2) retiring teachers for 2014-15 & 2015-16 plus \$19,537 savings projected in 2014-15 for reduced substitute rates previously paid for subs on 39 month list.

		Restricted				
	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15	% Change	2015-16
Description	Codes	(A)	(Cois. C-A/A)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and I	Ε;					, , , , , , , , , , , , , , , , , , ,
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	9010 9000	242 421 22			i	
2. Federal Revenues	8010-8099 8100-8299	243,421.00 626,152.00	-1.41% -3.22%	240,000.00	0.00%	240,000.00
3. Other State Revenues	8300-8599	457,290.00	-82.72%	606,000.00 79,000.00	0.00% 0.00%	606,000.00 79,000.00
4. Other Local Revenues	8600-8799	865,000.00	-2.77%	841,000.00	0.00%	841,000.00
5. Other Financing Sources						
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00 1,806,283.00	0.00% 6.54%	1,924,501.00	0.00% -0.39%	1.017.000.00
6. Total (Sum lines Al thru A5c)	0,00 0,,,	3,998,146.00	-7.69%	3,690,501.00	-0.20%	1,917,000.00 3,683,000.00
B. EXPENDITURES AND OTHER FINANCING USES		44	7,0970	3,020,301.00	-0.2078	3,083,000,00
1. Certificated Salaries		100			100	
a. Base Salaries		960		1 155 (01 00		1 150 000 00
b. Step & Column Adjustment			-	1,155,601.00	\$ 10°	1,172,000.00
c. Cost-of-Living Adjustment		27	100	16,399.00	100	16,000.00
d. Other Adjustments					-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,155,601.00	1.420/	1 152 000 00		
2. Classified Salaries	1000-1999	1,155,001.00	1.42%	1,172,000.00	1.37%	1,188,000.00
a. Base Salaries		4 4	17	1.050.065.00	547	
b. Step & Column Adjustment				1,072,065.00	198	1,079,000.00
c. Cost-of-Living Adjustment				16,573.00	-	16,000.00
d. Other Adjustments		THE SECOND			1 4 4	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1.050.005.00	0.650	(9,638.00)		
3. Employee Benefits		1,072,065.00	0.65%	1,079,000.00	1.48%	1,095,000.00
Books and Supplies	3000-3999	749,593.00	2.99%	772,000.00	2.98%	795,000.00
5. Services and Other Operating Expenditures	4000-4999	407,907.00	-37.24%	256,000.00	-19.92%	205,000.00
6. Capital Outlay	5000-5999 6000-6999	363,434.00	-14.15%	312,000.00	-31.09%	215,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	1	0.00	0.00%		0,00%	_
8. Other Outgo - Transfers of Indirect Costs	7100-7299, 7400-7499 7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7300-7399	184,973.00	0.01%	185,000.00	0,00%	185,000.00
a. Transfers Out	7600-7629	0.00	0.00%	I	0.00%	
b. Other Uses	7630-7699	0.00	0,00%		0.00%	
10. Other Adjustments (Explain in Section F below)					0.0070	
11. Total (Sum lines B1 thru B10)		3,933,573.00	-4.01%	3,776,000.00	-2.46%	3,683,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					21.070	3,003,000.00
(Line A6 minus line B11)		64,573.00	144	(85,499.00)	L 1974	0.00
D. FUND BALANCE			+		100	0.00
1. Net Beginning Fund Balance (Form 011, line F1e)		20,926.36	54.0	85,499.36	100	0.26
2. Ending Fund Balance (Sum lines C and D1)		85,499.36		0.36	_	0.36
3. Components of Ending Fund Balance (Form 011)	İ	05,477.50		0.30		0.36
a. Nonspendable	9710-9719	(0.33)			Total Control	
b. Restricted	9740	85,499.69		0,36		0.36
c. Committed		175		-,,,,		0.50
1. Stabilization Arrangements	9750	-60	2.4			
2. Other Commitments	9760		100	4	40	
d. Assigned	9780	100	de de	100	19	
e. Unassigned/Unappropriated		836		1000		Maria de la compansión de la compansión de la compansión de la compansión de la compansión de la compansión de
1. Reserve for Economic Uncertainties	9789	46 B		AT NEXT		100
2. Unassigned/Unappropriated	9790	0.00		0.00	7.5	0.00
f. Total Components of Ending Fund Balance			A.		ALC:	0.50
(Line D3f must agree with line D2)		85,499.36		0.36	100	0.36

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES				<u> </u>	(2)	(E)
1. General Fund						final and
a. Stabilization Arrangements	9750	100	5.0	100		E.
b. Reserve for Economic Uncertainties	9789		40.00			
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 ! and 2)			284.2 1840.	W.	12 A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		100	The state of the s	88. 60		
a. Stabilization Arrangements	9750				F642	100
b. Reserve for Economic Uncertainties	9789	10.00	164		2 7	1.0
c. Unassigned/Unappropriated	9790	504		100	100	10
3. Total Available Reserves (Sum lines E1a thru E2c) F. ASSUMPTIONS					Spl.	40

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.

The \$9,638 adjustment in 2014-15 from PE instructional aides for teacher collaboration for common core only for the 2013-14 school year.

11. Total (Sum lines B1 thru B10) 15,100,025.00 15,100,025.00 14,972,400.00 0.02% 14,975,000.00 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (1,053,614.00) (1,531,400.00) (1,531,400.00)		Olitesi	ricted/Restricted				
Designing Change Change Change Change Change Change Colds Change			Projected Year	%		0/2	,,4
Description Contest					2014-15		2015-16
Chebr Control Chebr Ch			(Form 01I)				
AUTHORITY OF COLUMN A - is extracted by ARVENUES NOTHER FINACING SOURCES 1, 1054-000	The state of the s		(A)	(B)	(C)		
A. REVENUES AND OTHER FINANCING SOURCES 1. LOFF/Revenues this Sources 2. Pedent Revenues 2. 300-8299 676,132,00 2. Pedent Revenues 3. 100-8299 676,132,00 2. Pedent Revenues 3. Pedent Revenues 3. 100-8299 676,132,00 3. Pedent Revenues 3. 100-8299 676,132,00 3. Pedent Revenues 3. Pedent Revenu		;	[
1. LFFReemen Limit Sources 8101-8999 11.261,508.00 1.187% 11,034,000.00 .0.21% 15,100.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00% .0.500.00 .0.00%							
2. Federal Revenues		9010 9000	11 264 600 00				
3. Other State Revenues	1						
1. Other Local Revenues \$600.8799	H .						
S. Other Financing Sources	Q .						
b. Other Sources (2000 100 100 100 100 100 100 100 100 100	5. Other Financing Sources		2,121,102.00	0.2370	1,421,000.00	1.41/0	1,441,000.00
b. Other Sources (8930-8979) 0.00 0.00% 0.00 0	a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crotal China C. Crota China C. Crotal C. Cr	1	8930-8979	0.00	0.00%			
B. TORIA (Saun lines A1 thru A5c)	c. Contributions	8980-8999	0.00	0.00%			
B. EXPENDITURES AND OTHER FINANCING USES a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Code Adjustments e. Total Cartificated Salaries (Sum lines B1a thru B1d) 10001999 7,159,537.00 1,170,000.00 7,1000.000 7,100	6. Total (Sum lines A1 thru A5c)		14,046,411.00	-4.31%	13,441,000.00		
a. Base Salaries b. Step & Column Adjustment c. Costro-Cl-Living Adjustment d. Column Adjustm	B. EXPENDITURES AND OTHER FINANCING USES						,,
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment b. Step & Column Adjustment c. Classified Salaries (Sum lines B1a thru B1d) c. Cost-of-Living Adjustment c. Classified Salaries (Sum lines B1a thru B1d) c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment d. Other Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Adjustment d. Other Other Operating Expenditures d. Other Other Operating Exp	1. Certificated Salaries					2	
b. Step & Column Adjustment c. Cast-of-Living Adjustment d. Other Adjustments a. Base Salaries a. Base Salaries c. Classified Salaries (Sum lines B1a thru B1d) b. Step & Column Adjustment c. Classified Salaries (Sum lines B1a thru B1d) c. Classified Salaries a. Base Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. 0,000 c. Cost-of-Living Adjustment d. 0,000 c. Cost-of-Living Adjustment d. 0,000	a. Base Salaries			100	7 159 537 00		7 170 000 00
a. Cost-of-Living Adjustment 0.00 0.00 0.00 d. Other Adjustments (30,357.00) (70,000.00) e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 7,159,537.00 0.13% 7,170,000.00 0.42% 7,200,000.00 2. Classified Salaries 8.88 salaries 2,550,638.00 2,581,000.00 40,000.00 b. Step & Column Adjustment 40,000.00 40,000.00 40,000.00 d. Other Adjustments 9,255,0638.00 1,195 2,281,000.00 2,000.00 d. Other Adjustments 9,255,0638.00 1,195 2,281,000.00 2,000 d. Other Adjustments 9,255,0638.00 1,195 2,281,000.00 2,251,000.00 3. Employee Benefits 3000-3999 3,331,681.00 2,29% 3,104,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 2,93% 3,194,000.00 1,93% 3,194,000.00 1,93% 3,194,000.00 1,93% 3,194,000.00 1,93% <	b. Step & Column Adjustment		14.2				
d. Other Adjustments a. Base Shafries a. Base Shafries a. Base Shafries b. Step & Column Adjustment b. Step & Column Adjustment c. Cost-of-Living Adjustment c. C	c. Cost-of-Living Adjustment						
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 7,199,337.00 0.15% 7,170,000.00 0.42% 7,200,000.00 2. Classified Salaries 8 2,550,638.00 2,581,000.00 b. Step & Column Adjustment 4,000.00 40,000 0.00 d. Other Adjustments 4,000.00 1.50% 2,581,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 2,550,638.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 2,550,638.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 2,550,638.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 2,550,638.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3,031,810.00 2,39% 3,100.000,00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3,000.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3,000.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3,000.00 1.119% 2,581,000.00 1.55% 2,621,000.00 e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 3,000.00 1.129% 5,000.00 1.00% 4,000.00 1.00% 6,000 1.00%						-	
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment d. Other Adjustment d. Other Adjustment s. Employee Benefits 3000-3999 3.031.681.00 2.398, 3.104,000.00 2.398, 3.195,000.00 3. Employee Benefits 3000-3999 3.031.681.00 3. Employee Benefits 3. Employee 3. Employee 3. Employee 3. Emp	I	1000-1999	7 159 537 00	0.159/		0.420/	
a. Base Salaries b. Step & Column Adjustment c. Coast-of-Living Adjustment d. Books and Supplies d. Coast-of-Living Adjustment		1000 1333	7,137,337.00	0.1376	7,170,000.00	0.42%	7,200,000.00
b. Step & Column Adjustment c. Cost-of-Living Adjustment c. Net Increase c. Cost-of-Living Adjustment c				44	2 550 530 00	4.226	
C. Cost-of-Living Adjustment d. O.00 d. Other Adjustments	4		4	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			
d. Other Adjustments (2,530,538.00) (2,638.00) (1,19% (2,581,000.00) (1,55% (2,621,000.00) (2,50%,638.00) (1,19% (2,581,000.00) (1,55% (2,621,000.00) (2,39% (3,104,000.00) (3,104,000.00)	_ · · · · · · · · · · · · · · · · · · ·		I 72			4	40,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 2,550,638.00 1.19% 2,581,000.00 1.55% 2,621,000.00 3. Employee Benefits 3000-3999 3,031,681.00 2.39% 3,104,000.00 2.93% 3,195,000.00 4. Books and Supplies 4000-4999 669,517.00 24.12% 508,000.00 -10.04% 457,000.00 5. Services and Other Operating Expenditures 5000-5999 1,192,702.00 7.355% 1,105,000.00 9.59% 999,000.00 0.00% 0.00 0.0							0.00
3. Employee Benefits 3000-3999 3,031,681.00 2.39% 3,104,000,00 2.93% 3,195,000.00 4. Books and Supplies 4000-4999 669,517.00 2-24.12% 508,000,00 1.00,4% 470,000.00 5. Services and Other Operating Expenditures 5000-5999 1,192,702.00 -7.35% 1,105,000,00 -9.59% 999,000.00 6. Capital Outlay 6000-6999 0.00 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	1					27.0	0.00
4. Books and Supplies 4000-4999 669,517.00 -24.12% 508,000.00 -10.04% 437,000.00 5. Services and Other Operating Expenditures 5000-5999 1,192,702.00 -7.35% 1,105,000.00 -9.59% 999,000.00 6. Capital Outlay 6000-6999 0.00 0.00% 0.00 0.						1.55%	2,621,000.00
5. Services and Other Operating Expenditures 5000-5999 1,192,702.00 2-7.35% 1,105,000.00 9-5.59% 999,000.00 6. Capital Outlay 6000-6999 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00 0.00% 0.00 0.	1	· ·		2.39%	3,104,000.00	2.93%	3,195,000.00
6. Capital Outlay 6000-6999 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 495,950.00 1.70% 504,400.00 -0.28% 503,000.00 8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 11. Total (Sum lines B1 thru B10) 15,100,025.00 -0.85% 14,972,400.00 0.02% 14,975,000.00 12. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (1,531,400.00) (1,	<u> </u>			-24.12%	508,000.00	-10.04%	457,000.00
7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00% 0.00 0.00 0.			1,192,702.00	-7.35%	1,105,000.00	-9.59%	999,000.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00% 0.00% 0.00 0.00% 0.00 0.00		6000-6999	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00 0.		7100-7299, 7400-7499	495,950.00	1.70%	504,400.00	-0.28%	503,000.00
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00 0.00% 0.00 0.00% 0.00 0.		7300-7399	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% 0.00 0.00	a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	b. Other Uses	7630-7699	0.00	0.00%	0.00		
11. Total (Sum lines B1 thru B10)	10. Other Adjustments						
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (1,053,614.00) (1,531,400.00) (1,078,550.75) (1,078,550.75) (2,615,550.75	11. Total (Sum lines B1 thru B10)		15,100,025,00	-0.85%			
(Line A6 minus line B11)	C. NET INCREASE (DECREASE) IN FUND BALANCE			5,007,0	11,512,100.00	0.0276	14,973,000.00
D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9750 2. Other Commitments 9760 d. Assigned e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 2. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9790 364,849.89 452,849.25 (1,078,550.75) (2,615,551.11) (2,615,551.11) (2,615,551.11)			(1.053.614.00)		(1.531.400.00)		(1.527.000.00)
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 3. One of Ending Fund Balance 4. Stabilization Arrangements 5. One of Ending Fund Balance 5. Committed 6. Lesserve for Economic Uncertainties 7. Components of Ending Fund Balance 7. Committed 7. Committed 7. Committed 7. Committed 7. Committed 7. Committed 7. Stabilization Arrangements 7. Committed	D. FUND BALANCE				(1,551,400.00)		(1,337,000.00)
2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 3. One of Ending Fund Balance 4. Stabilization Arrangements 5. One of Ending Fund Balance 5. Committed 6. Lesserve for Economic Uncertainties 7. Components of Ending Fund Balance 7. Committed 7. Committed 7. Committed 7. Committed 7. Committed 7. Committed 7. Stabilization Arrangements 7. Committed	1. Net Beginning Fund Balance (Form 011 line F1e)		1 506 463 25	1.3	452 940 25		(1.000.550.50)
3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 2,499.67 b. Restricted 9740 85,499.69 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 364,849.89 f. Total Components of Ending Fund Balance (Light Science				-		-	
a. Nonspendable 9710-9719 2,499.67 0.00 0.00 0.00 b. Restricted 9740 85,499.69 0.36 0.36 0.36 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 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551.11) f. Total Components of Ending Fund Balance	,		432,043,23		(1,078,330,73)	-	(2,013,330.73)
b. Restricted 9740 85,499.69 0.36 0.36 0.36 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		9710-9719	2 499 67		0.00		0.00
c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551.11) f. Total Components of Ending Fund Balance	b. Restricted					454	
1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 2. Other Commitments 9760 0.00 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 0.00 e. Unassigned/Unappropriated 9789 0.00 0.00 0.00 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551,11) (2,615,551,11) f. Total Components of Ending Fund Balance (1,078,551,11) (2,615,551,11)	c. Committed	2,10	65,477.07		0.30		0.36
2. Other Commitments 9760 0.00 0.00 0.00 0.00 d. Assigned 9780 0.00 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551,11) (2,615,551.11) f. Total Components of Ending Fund Balance		9750	0.00			4	
d. Assigned 9780 0.00 0.00 0.00 0.00 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551,11) (2,615,551,11) f. Total Components of Ending Fund Balance	5	t					
e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551.11) f. Total Components of Ending Fund Balance (1,078,551.11)		*	- 12			# · -	
1. Reserve for Economic Uncertainties 9789 0.00 0.	.	9/80	0.00		0.00		0.00
2. Unassigned/Unappropriated 9790 364,849.89 (1,078,551.11) (2,615,551.11) f. Total Components of Ending Fund Balance		25		100	ľ	18	ļ
f. Total Components of Ending Fund Balance		H-					0.00
t. 10tal Components of Ending Fund Balance		9790	364,849.89		(1,078,551.11)		(2,615,551.11)
(Line D3t must agree with line D2) 452,849.25 (1,078,550.75) (2,615,550.75)							
	(Line D3f must agree with line D2)		452,849.25		(1,078,550.75)		(2,615,550.75)

The second secon		stricted/Restricted	4			
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
E. AVAILABLE RESERVES (Unrestricted except as noted)	Coues	(A)	(B)	(C)	(D)	(E)
1. General Fund					#	
a. Stabilization Arrangements	9750	0.00	100	0.00	1	2.22
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	364,849,89		(1,078,551.11)		0,00
d. Negative Restricted Ending Balances	2720	304,643.83		(1,078,331.11)		(2,615,551.11)
(Negative resources 2000-9999) (Enter projections)	979Z	(0.33)		0.00	4 5	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	,,, <u>,</u>	(0.55)	100	0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	14.	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)		364,849.56	Section 1	(1,078,551.11)	200	(2,615,551.11)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.42%		-7.20%	100	-17.47%
F. RECOMMENDED RESERVES				eq.		2,7,7,7
Special Education Pass-through Exclusions				10.0		
For districts that serve as the administrative unit (AU) of a			4.0	39		
special education local plan area (SELPA):		养 病	100			
a. Do you choose to exclude from the reserve calculation		The St	4700 s		in S	See See See
the pass-through funds distributed to SELPA members?	No	100		56	4.00	6.04.2
b. If you are the SELPA AU and are excluding special	NO	36.1		A.		
		10	- E	MG.	4	
education pass-through funds: 1. Enter the name(s) of the SELPA(s):			Taran San		De 10	
1. Lines the hame(s) of the SLLI A(s).		100	100	dir.		Selection of the select
		The state of			10	
2. Special education pass-through funds					504	
(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			4	
2. District ADA		0.00	100			
Used to determine the reserve standard percentage level on line F3d			200			
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter	- neciontions)	1,710.00				
3. Calculating the Reserves	projections)	1,710.00	3	1,660.00		1,660.00
a. Expenditures and Other Financing Uses (Line B11)		15,100,025.00	16.0	14 072 400 00	100	
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is N	via)	0.00		14,972,400.00	-	14,975,000.00
c. Total Expenditures and Other Financing Uses	10)	0,00	400	0,00		0.00
(Line F3a plus line F3b)		15,100,025,00		14,972,400.00	24	14 075 000 00
d. Reserve Standard Percentage Level		12,100,020.00		17,772,400.00		14,975,000.00
(Refer to Form 01CSI, Criterion 10 for calculation details)		20/		20.		
e. Reserve Standard - By Percent (Line F3c times F3d)		453,000,75	4.35	3%	4	3%
f. Reserve Standard - By Amount		453,000.75	220	449,172.00		449,250.00
-					15	
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	100	0.00	100	0.00
g. Reserve Standard (Greater of Line F3e or F3f)		453,000.75	90.00	449,172.00		449,250.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		VO OV

ALPINE UNION SCHOOL DISTRICT

2013-14 1st Interim

Multi-Year Budget Projection Unrestricted & Restricted Funds

	2013-14	<u>2014-15</u>	<u>2015-16</u>
Beginning Balance, July 1	\$1,506,463	\$ 452,849	-\$1,078,551
INCOME		-	, ,
Spec Ed Property Taxes	\$ 60,000	\$ 60,000	\$ 60,000
LCFF	11,204,508	10,994,000	10,971,000
Federal	676,152	656,000	656,000
Other State	285,742	280,000	280,000
Common Core	372,600	0	•
Other Local	617,409	645,000	665,000
Special Education SELPA	<u>830,000</u>	<u>806,000</u>	806,000
TOTAL INCOME	\$14,046,411	\$13,441,000	\$13,438,000
TOTAL AVAILABLE FUNDS	\$15,552,874	\$13,893,849	\$12,359,449
EXPENDITURES			
Certificated Salaries	\$7,159,537	\$7,170,000	\$7,200,000
Classified Salaries	2,550,638	2,581,000	2,621,000
Employee Benefits	3,031,681	3,104,000	3,195,000
Supplies	669,517	508,000	457,000
Other Operating Expenses	1,192,702	1,105,000	999,000
Capital Outlay	0	0	0
Debt Service	495,950	<u>504,400</u>	503,000
TOTAL EXPENDITURES	\$15,100,025	\$14,972,400	\$14,975,000
-			
ENDING BALANCE :	\$ 452,849	-\$1,078,551	- \$2,615,551
	3%		
D. T. D. C.		•	
DEFICIT SPENDING	\$1,053,614	\$1,531,400	\$1,537,000

- Projected ADA

1,784 ADA in 2012-13, 1,710 ADA in 2013-14, 1,660 in 2014-15, 1,660 in 2015-16

- LCFF Gap Funding

11.78% in 2013-14, 4.8% in 2014-15 & 6.4% in 2015-16 (School Services Projections)

- COLA

1.565% in 2013-14, 1.8% in 2014-15, 2.3% in 2015-16

- Staffing

wage step/class increases included for all years

: +4.73% salary restored in 2013-14 for ATA & CSEA

: -7.58% salary reduction management, board & confidential

: regular ed classroom teachers = 66 FTE all years

: 3 teachers retire June 30, 2013 & 2 retire June 30, 2014 & June 30, 2015

: Spanish Immersion teachers: +2 in 2013-14, +1 in 2014-15, +1 in 2015-16

- Health Insurance

: 2013 rates +9% rate increase eff January 2014 for ATA & CSEA & +5% future years

: \$8,000 CAP for management, board & confidential all years

- Other Employee Benefits: STRS 8.25% all years, PERS 11.442% in all years, Medicare 1.45% all years, Unemployment .05% all years & WComp 1.61% all years

- 2 NPS students in 2013-14, 2014-15 and graduate June 2015
- Endeavor charter school starts August 2013 with 275 ADA & expands each year thereafter
- Federal sequestration funding loss of 5.9% in 2013-14 and 8.7% in 2014-15 & 2015-16
- 1st of 16 annual COP payments due April 2014