ALPINE UNION SCHOOL DISTRICT

BOARD AGENDA ITEM SUMMARY

MEETING DATE

: March 13, 2014

TITLE

: Approval of Second Interim Financial Certification

EXHIBIT

attached

EXPLANATION

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

- District Certification of Interim Report Form CI
- Narrative
- Projected Annual Cash Flows
- Revenue Limit Summary Form RLI
- 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 Form 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 second interim financial certification information reflects the district's financial picture as of January 31, 2014 and includes the recently negotiated tentative agreement with the certificated non-management employee's group.

RECOMMENDATION:

Approval of the District Certification of Second Interim Report with a "positive" certification.

COMMENTS

Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2013-14

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim state-adopted Criteria and Standards. (Pursuant to Education Code	report was based upon and reviewed using the e (EC) sections 33129 and 42130)
Signed: District Superintendent or Designee	Date: 3//3/14
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: March 13, 2014	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, district will meet its financial obligations for the current fisca	I certify that based upon current projections this I year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, district may not meet its financial obligations for the current	I 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.	l 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

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.

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

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 first interim.	X	WEL
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 revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.	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 first interim.		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.	1540	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	х	
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 first interim 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 first interim 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)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х

S6	Long-term Commitments		No_	Yes
30	Long-term Communents	Does the district have long-term (multiyear) commitments or debt agreements?		X
		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 		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 first interim 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 first interim in self- insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	X	
		Classified? (Section S8B, Line 1b) Management/suppress/confidential? (Section S8C, Line 4b)		X
S8	Lobor Agrooment Budget	ivial agente in supervisor/confidential? (Section Sec, Line 1b)	Х	
36	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)		х
		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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
A3	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?		x
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		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 Second Period Interim Narrative

The Alpine Union School District has three (3) operating funds: General Fund, Cafeteria Fund and the Capital Facilities Fund.

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 fund contains the proceeds from the Qualified School Construction Bond COPS currently with a balance \$1.77.

The recently negotiated tentative agreement with the certificated non-management employee group is reflected in the 2013-14, 2014-15 & 2015-16 projections. The district continues to negotiate wage and benefits concessions with the classified non-management employee group. The 2014-15 financial information includes the governor's proposed 28% LCFF gap funding.

1 1	54 4000-7998 Subtotal Other Expenditures	ı	7200-7299		1		5500 6600	- 1	48 4000-7998 Other Expenditures			J		ł.	43 TUUC-1989 Continued	- 1	42 1000-3999 Salaries & Benefits	41 1000-7998 Cash Outflows - CY Expenditures	и	39 8000-8998 Total Cash Inflows - CY Revenues	37 8900-8998 Transfers in & Other Sources			35 8600-8799 Subtotal Other Local Revenues	Multiple	33 8782 SPED PA Special Education - Pass Through	8077 9000	20077		00000-0192 Calet FO			28 8300-8599 Subtotal Other State Revenues		transpoor .	Mediale	8560		8550	Minimizer City	.		8300-8599 Other St		13 O I VO-OZOO SUDIGIZII Federal Nevellues	- 1	Multiple	8290	17.2 6280 4000 THE II - FEE CHOIN MIGH	ı	2000	8285 9068	10 8110 Impact Aid	9 818188182 Special Education	O TOO TOO TOO TOO	8 8100-8299 Fadoral Revenues		8000-8099 Subtotal	5 Multiple Other LCFF Sources	ľ	2007	8096	3.5 8047 RDA Residual Balance & CRD	21.00	8012	3 8021-8046 Property Taxes	2011	2 BO11 I CEE State Aid Principal Appu	1 8000-8099 LCFF Sources	The Coop Coop : Can Chair intitotte - C. Installant			Beginning Cash Balance	3/7/2014 14:16	1 001	6/86/ 55	Cipile Cition Elementary	Albine Union Elementary
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			\$ 302,069	817,397 \$ 250,000 \$	1 \$ 1,728,212 \$ 817;		\$ 1,273,549 \$ 1,261,71	1,773,955 \$	602,588 \$ 1,527,699 \$	802,588 \$ 802,5	B33,095 \$ 802		1,154,120 \$ 1,501,709 \$	699,291 \$ 69%	\$ 849,407 \$ a \$ 1,506,463	Ending Cash Balance \$ 849,407 Ending Fund Balance \$ 1,506,403	9110 Ending C	- 11
\$ (1,525,885)	\$ (753,038) \$. \$. \$		\$ (772,847)	5	753,038 \$	•		67		•	•		. \$	\$ (1,525,885) \$	\$ 1,525,885 \$	Total Borrowing Activity	Muttiple Total Box	1
					-	. -										Other Liabilities (Excluding TRANs)	9628-9649 C	
(2,276,923)	(763,036)		(1,525,885)	. -				-	. .	(1,526,885)		TRAN / TTF Repayment		
												. ,				TRAN / TTF Premium TRAN / TTF Issuance Cost & Interest	1 0089 1 0898	-
\$ 753,038	55		\$ 753,038	5	753,038 \$	60	. *	\$	67	s	s	\$	\$		\$ 1,525,885 \$	Borrowing Activity TTF TRAN / TTF Principal Amounts	Borrowi	ı
\$ 1,014,655	\$ 1,014,856 \$ - \$	198,477	\$ 1,074,916 \$	64,359 \$ [503,038] \$	973,174 \$ 64,	1,261,714 \$	1,273,649 \$	\$ 1,773,956 \$	88 \$ 1,527,699 \$	602,588 \$ 602,588	833,085 \$ 602	1,501,709 \$ 8	1,154,120 \$ 1	\$ 689,261 \$	\$ 1,508,463 \$	Ending Balance WITHOUT Borrowing	ing Balance Wit	as Endi
\$ 54,667			\$ 54,667 \$	<u>.</u>	\$. \$		\$ [34,935] \$	\$ 10,600	(3,323) \$	(19,512) \$ (2	82,864 \$	(1,443,571) \$	\$ 1,462,544 \$		Total Other Activity	Multiple Total Off	1
(19,849)			[19,849]		·	. -	i	2 (27,631)	7,782	(0)		554	(554)			Treasury Reconciling Items		П
74,516			74,516						216	246)	(19,512)		(1,548,581)	1,548,561 20,401		Revenue Suspense	8999 F	
(0)			(0)			.		477	2,589	(3,077)		5,297	101,121	(106,416)		Expense Suspense		
	67		\$	\$		\$	\$ - \$	55	\$	5				S		Audit Adjustments		
																ctivity	Multiple Other Activity	
\$ (241,084)			\$ (241,094)	5				0 \$ (16,599) \$	\$ 16,750	(93) \$	247 \$	(6,585) \$	(243,459) \$	\$ 8,645 \$	\$ 243,230	9500-9659 Change in Current Liabilities	0-9659 Change	
(5,236)			(5,236)					(ABC'01)	\$ 10,730	(83) 8	. 247	(5,236)	(243,408)	8,840 9	5,238	Peyables Deferred Revenues	9650-9659	71 850 72 9650
1																Liabilities	Current	
\$ 2,415,798			\$ 2,415,788		•			(186) \$ 220,880	\$ (18)	36,392 \$	TT,242 \$ 3	17,767 \$	2,031,686 \$	\$ 32,028 \$	\$ 2,426,171	9111-9499 Change in Assets (Excl. 9110 Cash)	1-9499 Change	11
										200,002		. . 			300,00	Other Assets		66 932
149,038			149,038							-	77,242	<u> </u> .		71,797	149,038	Receivables - Lottery		11
13,950			13,950											13,950	13,950	Deferrals - Consolidated Cats 1 to 6		H
2,938,017			2,938,017		.].	-							1,214,867	1,723,150		Deferrats - Principal Apportionment	9200-9299	11
(914,355)			(814,355)				64	220,880		0 %	0 4	17,767	816,819	(1,969,811)	(906,669)	Other Cash Equivalents Receivables (Excl. deferrals listed below		
10 704				$\ $	·	-	.	3 L		Ή			Ш			(Excluding 9110 Cash)	ssets	58 9111
Fiscal Year	August SY Other Honths SY	USER INPUT	Totals up to June 30th	Jumo	April May	March A	February	January	5th December	ا او	ober November	Seplember October	August Ser	July	Beginning		3	30
	Type: 1								e month of:	Actuals to end of the month of:	Ą	ashflows	2013-14 General Fund Cashflows	2013-14 G		tary	Alpine Union Elementary	Alpine L

\$ 14,337,000	0 4		\$ 14,337,000	\$ 14,337,000	\$ 1,358,461 \$	\$ 1,261,015 \$	7 \$ 1,667,858 \$	\$ 1,290,757	89 \$ 1,254,176 \$	\$ 1,299,789 \$	1,272,128 \$	1,256,349 \$ 1,273	1,436,117 \$ 1,25	1,319,292 \$ 1,43	437,020 \$ 1,319	483,028 \$ 4	*	56 1000-7998 Total Cash Outflows - CY Expenditures
2,200,000			T	2,268,000	229,843	127,418		138,25	54 103,067	152,054	131,626	111,040 131		181,840 28	132,011 181	149,713 1:		54 4000-7998 Subtotal Other Expenditures
504,000	-	1314MYP	504,000	504,000			353,519						35,700	٥		114.781		. 1
].		1314MYP	ŀ				-								,			52.1 7200-7299 Pass Through Revenues
		1314MYP					r			-								6000-6999
943,000		1314MYP	943,000	943,000	110,282	1	T		17 45,551	89,117	58,970	47,524 58	155,203 4	86,503 15	70,188 86	24,752		5000-5999
300,000		1314 188	300,000	300,000	30,500	ı	T			17,2	1,952							50 5500-5588 Utilities
000,000		TAIAMALE I	9 618,000	619,000	ļ	\$ 37,114 \$	2 \$ 42,391 \$	\$ 42,752	5	\$ 45,661	42,704 \$	5	5	5	8	65	S	49 4000-4989 Supplies
							T			-								48 4000-7998 Other Expenditures
				_													_	47
12,071,000			12,071,000	12,071,000	1,129,617	1,133,586		_		1,147,745	,502	1,145,310 1,140,502	1.147.400 1.14	٦	305,009 1,137,453	333.314 3		4s 1000-3999 Subtotal Salaries & Benefits
2,573,000		1314MYP	2,573,000	2,573,000	219,528	l				234,71	- 819.			227,650 22				- 1
2,585,000		1314MYP	2,595,000	2,585,000	212,009		243,408	241,912	33 241,448		1,917							44 2000-2999 Classified
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		,T			ı		Ī	1		-								42 1000-3999 Salaries & Benefits
																		41 1000-7998 Cash Outflows - CY Expenditures
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\$ 14,210,000	70,186 \$ - \$ 290,536	•	5 14.210.000				-	•	•	•	•	•	٠	•	•			
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310,000	70,186 - 94,444		310,000	145,371			70,186			70,186		5,000	•	•				28 8300-8599 Subtotal Other State Revenues
24,258		1314MYP	24,258		 -		-			-							Section 2	- 1
280,/42	/0,186	1314 181	280,742	140,371			70,186		*	70,186				•	•			8560
9,000		1014 101	0,000	5,000					-	-		5,000	•	Ŀ			z	19 8650 Mandate Block Grant
			-				†											17 Multiple OTHER PA Recomputations and Adjustments
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		1314LCFF					•						•	•	.			ange
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Fiscal Year	July SY August SY Other Months SY	- 1	2nd Interim	June 30th 2r	June	May	7	March	February	January	15th December	nber December 15th	ber Nevember	ber : October	nuct Santamber		Reginning	,
l	ŀ			Totals up to	_					L	2017	Jointally 2017						67967 BS
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Alpine Union Elementary \$ 283,406 \$ (141,703) \$ (70,852) \$ (70,852) \$ \$ 1,510,068 \$ 1,410,648 \$ 1,206,657 \$ 2014-15 General Fund Cashflows 1,257,610 \$ 1,053,619 \$ 646,987 \$ 70,975 \$ 70,975 209,618 \$ Actuals to end of the month of: January 2014 December 15th December 746,385 \$ 1,244,334 \$ 1,305,004 \$ 1,091,288 \$ 551,866 \$ 233,363 \$ 281,144 \$ 345,288 \$ \$ (600,000) \$ (800,000) 886,391 \$ 1,044,182 \$ 1,098,336 \$ 878,381 \$ 1,861,135 a a 125,353 \$ June 30th 1,061,135 \$ (283,406) Mus Junior autoriting almana 600,000 2nd Interim 123,005 1314 UA July SY August SY Other Months SY Type: 1 3/7/14 Fiscal Year \$ (283,406) 1,582,263 (283,406

CODE SOURCE DOCUMENT
12/19D 2012/13 Adepted Budget
13/19CERT 2012/13 DEC Cedified Amount
101/1CERT 2012/11 DES Cedified Amount
AB MYP MYP from Adopted Budget SACS Flo
E ESTIMATE

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	1,782.45	1,782.45	1,710.00	1,782.45	0.00	0
Special Education HIGH 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	
Special Education COUNTY SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	0
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	
6. Special Education	0.00	0.00	0.00	0.00	0.00	0
7. TOTAL, K-12 ADA	1,783.60	1,782.45	1,710.00	1,782.45	0.00	
ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	
9. Regional Occupational Centers/Programs (ROC/P)* CLASSES FOR ADULTS 10. Concurrently Enrolled Secondary Students* 11. Adults Enrolled, State Apportioned* 12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14) SUPPLEMENTAL INSTRUCTIONAL HOURS	1,783.60	1,782.45	1,710.00	1,782.45	0.00	0
16. Elementary*						
17. High School*			23			
					100	

18. 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	0%
b. All Other Block Grant Funded Charters 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 VOI	UNTARY PUPIL TRANS	SEER	A STATE OF THE STA			
25. Regular Elementary and High School ADA (SB 937) BASIC 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 through 2014-15.

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					-	_ <u>/_</u>	(-)	<u></u>
1) LCFF/Revenue Limit Sources		8010-8099	8,907,764.00	11,021,087.00	6,557,342.42	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	60,093.94	231,052.00	0.00	0.0
4) Other Local Revenue		8600-8799	559,481.00	551,784.00	238,340.03	551,784.00	0.00	0.0
5) TOTAL, REVENUES			10,970,123.00	11,853,923.00	6,855,776.39	11,853,923.00	0.00	0.0
B. EXPENDITURES						11,000,020.00		
1) Certificated Salaries		1000-1999	5,963,621.00	5,905,331.00	3,042,312.78	5,905,331.00	0.00	0.0
2) Classified Salaries		2000-2999	1,463,428.00	1,492,814.00	822,792.55	1,492,814.00	0.00	0.0
3) Employee Benefits		3000-3999	2,324,168.00	2,145,963.00	1,223,261.34	2,145,963.00	0.00	0.0
4) Books and Supplies		4000-4999	208,385.00	262,610.00	160,137.29	262,610.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	783,828.00	829,268.00	593,567.04	829,268.00	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	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)	(180,648.00)	0.00	(180,648.00)	0.00	0.0
9) TOTAL, EXPENDITURES			11,054,598.00	10,951,288.00	5,992,554.29	10,951,288.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,475.00)	902,635.00	863,222.10	902,635.00		Ŧ
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	,	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
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	
3) Contributions		8980-8999	(1,157,505.00)	(1,694,254.00)	0.00	(1,694,254.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE			(1,157,505.00)	(1,694,254.00)	0.00	(1,694,254.00)	0.00	0.09

		Revenues,	Expenditures, and Ci	nanges in Fund Balan	ce			
Description Re	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,241,980.00)	(791,619.00)	863,222.10	(791,619.00)	41 <u>1</u>	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) 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		
d) Other Restatements		9795	0.00	0.00	3.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,485,536.89	1,485,536.89	1000	1,485,536.89		
2) Ending Balance, June 30 (E + F1e)			243,556.89	693,917.89		693,917.89	4	
Components of Ending Fund Balance a) Nonspendable					177			
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	100	0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00	462	0.00	1997	
Other Commitments d) Assigned		9760	0.00	0.00		0.00	100	
Other Assignments		9780	71,500.00	80,000.00		80,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	611,417.89		611,417.89		
Unassigned/Unappropriated Amount		9790	169,556.89	0.00	100	0.00		

	Revenues	, Expenditures, and Cl	hanges in Fund Balan	ce			
Description Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES			(=/	(3)	(3)	(=/	
Principal Apportionment							
State Aid - Current Year	8011	3,996,721.00	6,436,369.00	3,906,156.00	6,436,369.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	1,488,217.00	1,758,156.00	879,078.00	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	36,073.00	17,704.53	36,073.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	8041	3,803,249.00	3,854,280.00	1,826,997.81	3,854,280.00	0.00	0.0%
Unsecured Roll Taxes	8042	129,995.00	137,155.00	133,385.19	137,155.00	0.00	0.0%
Prior Years' Taxes	8043	0.00	(116.00)	(2,427.21)	(116.00)	0.00	0.0%
Supplemental Taxes	8044	79,001.00	84,462.00	58,400.10	84,462.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	(443,271.00)	(479,529.00)	0.00	(479,529.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit							
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources		9,091,185.00	11,826,850.00	6,868,512.42	11,826,850.00	0.00	0.0%
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit							
Transfers - Current Year 000		(183,421.00)	(183,421.00)	0.00	(183,421.00)	0.00	0.0%
Continuation Education ADA Transfer 220						100	
Community Day Schools Transfer 243						100	
Special Education ADA Transfer 650	0 8091						1
All Other LCFF/Revenue Limit Transfers - Current Year All Ot	her 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 Property Taxes	8096	0.00	(622,342.00)		(622,342.00)	0.00	0.0%
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		8,907,764.00	11,021,087.00	6,557,342.42	11,021,087.00	0.00	0.0%
FEDERAL REVENUE				-,,-	,		3.070
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	0.00	0.00		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	9.00		
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		

Revenues, Expenditures, and Changes in Fund Balance									
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)	
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	Section		200			- V: 7	
NCLB: Title I, Part D, Local Delinquent Program	3025	8290			144	-18			
NCLB: Title II, Part A, Teacher Quality	4035	8290		100					
NCLB: Title III, Immigration Education		0200		The state of		CAMBLE.			
Program	4201	8290		786		100			
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290				A 100 CO			
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	100		1000	Name (All Section 1987)	100		
	3011-3020, 3026- 3205, 4036-4126,		100	44 0) (44)		284			
Other No Child Left Behind	5510	8290				81			
Vocational and Applied Technology Education	3500-3699	8290							
Safe and Drug Free Schools	3700-3799	8290	0.00						
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			1						
Other State Apportionments			Control of	M.					
Community Day School Additional Funding Current Year	2430	8311							
Prior Years	2430	8319							
ROC/P Entitlement Current Year	6355-6360	8311	-17 (M) (4)		1 2				
Prior Years	6355-6360	8319							
Special Education Master Plan Current Year	6500	8311							
Prior Years	6500	8319							
Home-to-School Transportation	7230	8311	440	lik en en					
Economic Impact Aid	7090-7091	8311							
Spec. Ed. Transportation	7240	8311			40				
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	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			
Mandated Costs Reimbursements		8550	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%	
Lottery - Unrestricted and Instructional Materia	lls	8560	226,052.00	226,052.00	60,093.94	226,052.00	0.00	0.0%	
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	X		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00			
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%	
School Based Coordination Program	7250	8590	The state of the s		100				
After School Education and Safety (ASES)	6010	8590	4.5						
Charter School Facility Grant	6030	8590							
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	3.4						
Healthy Start	6240	8590	All the second						
Specialized Secondary	7370	8590				- A			
School Community Violence Prevention Grant	7391	8590	(4)						
Quality Education Investment Act	7400	8590							
All Other State Revenue California 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 Second 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	60,093.94	231,052.00	0.00	0.0%

		Revenues	s, Expenditures, and C		For			
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				(0)	(C)	(D)	(E)	(F)
Other Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00			
Unsecured Roll		8616	0.00					
Prior Years' Taxes		8617	0.00					
Supplemental Taxes		8618	0.00		0.00			
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00					
Other		8622			0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF/RL Deduction			0.00	- 1	0.00	0.00	0.00	0.0
Penalties and Interest from Delinquent No Limit Taxes	on-LCFF/Revenue	8625 8629	0.00		0.00	0.00		
Sales		0020	0.00	0.00	0.00	0.00		
Sale of Equipment/Supplies		8631	0.00	0.00	1,200.00	0.00	0.00	0.09
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	0.09
Leases and Rentals		8650	12,000.00	12,000.00	6,720.00	12,000.00	0.00	0.0
Interest		8660	10,000.00	10,000.00	1,762.44	10,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00		0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00		0.00	0.09
Transportation Services	7230, 7240	8677	10.00	3.55	0.00	0.00	4	
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees	•	8681	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	309,481.00	301,784.00	126,617.25	301,784.00	0.00	0.09
Other Local Revenue				, ,		001,704.00	0.00	0.07
Plus: Misc Funds Non-LCFF/Revenue Lim	it (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Soun	ces	8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	228,000.00	228,000.00	102,040.34	228,000.00	0.00	0.00
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	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8791			100	10		
From County Offices	6500	8792	11-31-11-1					
From JPAs	6500	8793						
ROC/P Transfers From Districts or Charter Schools	6360	0704	16 16 16	1		100		
From County Offices	6360	8791	100			4.77.76		
From JPAs	6360	8792	4 4 7					
Other Transfers of Apportionments	0300	8793		This is a second				
From Districts or Charter Schools	All Other	9704	22-					
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8792	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	0.00 559,481.00	0.00 551,784.00	0.00	0.00	0.00	0.0%
			303,401.00	331,784.00	238,340.03	551,784.00	0.00	0.0%
OTAL, REVENUES lifornia Dept of Education CS Financial Reporting Software - 2013 2 1			10,970,123.00	11,853,923.00	6,855,776.39	11,853,923.00	0.00	0.0%

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	5,098,901.00	4,958,562.00	2,526,136.52	4,958,562.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	245,353.00	235,009.00	128,382.19	235,009.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	619,367.00	711,760.00	387,794.07	711,760.00	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	5,905,331.00	3,042,312.78	5,905,331.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	0.00	68,528.00	41,836.92	68,528.00	0.00	0.0%
Classified Support Salaries	2200	315,891.00	313,956.00	175,531.78	313,956.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	131,988.00	136,723.00	77,233.31	136,723.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	521,800.00	473,554.00	260,065.27	473,554.00	0.00	0.0%
Other Classified Salaries	2900	493,749.00	500,053.00	268,125.27	500,053.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,463,428.00	1,492,814.00	822,792.55	1,492,814.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	491,999.00	482,927.00	250,332.91	482,927.00	0.00	0.0%
PERS	3201-3202	128,635.00	111,589.00	65,676.12	111,589.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	199,924.00	200,242.00	104,921.36	200,242.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	1,181,008.00	1,049,471.00	618,730.65	1,049,471.00	0.00	0.0%
Unemployment Insurance	3501-3502	3,716.00	3,671.00	3,059.25	3,671.00	0.00	0.0%
Workers' Compensation	3601-3602	166,809.00	117,927.00	62,724.61	117,927.00	0.00	0.0%
OPEB, Allocated	3701-3702	146,077.00	174,136.00	102,548.13	174,136.00	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	6,000.00	6,000.00	15,268.31	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,324,168.00	2,145,963.00	1,223,261.34	2,145,963.00	0.00	0.0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	166,385.00	220,610.00	109,270.15	220,610.00	0.00	0.0%
Noncapitalized Equipment	4400	42,000.00	42,000.00	28,862.76	42,000.00	0.00	0.0%
Food	4700	0.00	0.00	22,004.38	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		208,385.00	262,610.00	160,137.29	262,610.00	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	8,500.00	8,500.00	6,340.19	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	92,954.00	93,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	248,250.00	258,250.00	168,920.48	258,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	91,394.00	91,394.00	44,116.93	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 Operating Expenditures	5800	277,684.00	315,124.00	238,439.40	315,124.00	0.00	0.0%
Communications	5900	33,000.00	33,000.00	31,231.63	33,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		783,828.00	829,268.00	593,567.04	829,268.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY				\ <u>-</u> /	(-)	(5)	(=/	
								: !
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 Indire	ct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	i .	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	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues		11-10	0.00	0.00	0.00	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 Apportion	onments				710			
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223			4460			
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221			- 40			
To County Offices	6360	7222			Sec.	1		
To JPAs	6360	7223		All and the second	100	1999		
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers	7 III Guioi	7281-7283	0.00	0.00				
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service		7200	0.00	0.00	0.00	0.00	0.00	
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of	f Indirect Costs)		495,950.00	495,950.00	150,483.29	495,950.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT C	COSTS							ı
Transfers of Indirect Costs		7310	(184,782.00)	(180,648.00)	0.00	(180,648.00)	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)		0.00	(180,648.00)	0.00	0.0
TOTAL, EXPENDITURES								ı

Description Resource Codes	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS INTERFUND TRANSFERS IN							
INTERPOND 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 Other Authorized Interfund Transfers In	8914	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	8919	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%
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 To: Cafeteria Fund	7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7616 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							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates							
of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							2.3/
Contributions from Unrestricted Revenues	8980	(1,157,505.00)	(1,694,254.00)	0.00	(1,694,254.00)	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)	(1,694,254.00)	0.00	(1,694,254.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(1,157,505.00)	(1,694,254.00)	0.00	(1,694,254.00)	0.00	0.0%

Description Re		ject des	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	243,421.00	243,421.00	13,251.00	243,421.00	0.00	0.0%
2) Federal Revenue	8100-	-8299	624,946.00	622,924.00	83,190.98	622,924.00	0.00	0.0%
3) Other State Revenue	8300-	-8599	560,609.00	457,290.00	445,901.69	457,290.00	0.00	0.0%
4) Other Local Revenue	8600-	-8799	965,000.00	865,000.00	545,236.48	865,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,393,976.00	2,188,635.00	1,087,580.15	2,188,635.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-	-1999	1,109,514.00	1,079,345.00	561,418.70	1,079,345.00	0.00	0.0%
2) Classified Salaries	2000-	-2999	1,078,670.00	1,076,898.00	561,303.83	1,076,898.00	0.00	0.0%
3) Employee Benefits	3000-	-3999	755,689.00	674,631.00	368,240.18	674,631.00	0.00	0.0%
4) Books and Supplies	4000-	-4999	179,045.00	418,443.00	98,149.05	418,443.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	-5999	263,781.00	388,351.00	140,628.24	388,351.00	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)		-7299 -7499	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs	7300-	-7399	184,782.00	180,648.00	0.00	180,648.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,571,481.00	3,818,316.00	1,729,740.00	3,818,316.00	0.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,177,505.00)	(1,629,681.00)	(642,159.85)	(1,629,681.00)		
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	1,157,505.00	1,694,254.00	0.00	1,694,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USE	S		1,157,505.00	1,694,254.00	0.00	1,694,254.00		

		revenue,	Expenditures, and Ch	langes in i unu balanc				
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	(642,159.85)	64,573.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	20,926.36	20,926.36		20,926.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,926.36	20,926.36		20,926.36		
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		
2) Ending Balance, June 30 (E + F1e)			926.36	85,499.36		85,499.36		
Components of Ending Fund Balance a) Nonspendable			12 12 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ESCHOOL STATES				
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	1964 1964	0.00	5	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			9.89940	2.44	190	110		
Reserve for Economic Uncertainties		9789	0.00	0.00	100	0.00		
Unassigned/Unappropriated Amount		9790	(1,743.33)	(0.33)	100	(0.33)		

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
LCFF/REVENUE LIMIT SOURCES			144					
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Curre	ent Year	8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement	- State Aid	8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions			and the		144			
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			
Education Revenue Augmentation		JU77	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			
Miscellaneous Funds (EC 41604)		0040	0.00	0.00	0.00	0.00		
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		
				3.00	5.00	0.00	198	
LCFF/Revenue Limit Transfers			90			100		
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0
Special Education ADA Transfer	6500	8091	183,421.00	183,421.00	0.00	183,421.00	0.00	
All Other LCFF/Revenue Limit	0000	0031	100,421.00	100,421.00	0.00	103,421.00	0.00	0.0
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Propert	ty Taxes	8096	0.00	0.00	0.00	0.00	100	
Property Taxes Transfers		8097	60,000.00	60,000.00	13,251.00	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			243,421.00	243,421.00	13,251.00	243,421.00	0.00	0.0
EDERAL REVENUE								
				_				
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.09
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

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			V-7	(2)	(0)	(0)	(-)	
Low-Income and Neglected	3010	8290	149,409.00	152,513.00	52,152.20	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 II, Part A, Teacher Quality	4035	8290	75,000.00	71,772.00	29,725.00	71,772.00	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		
Ciant regian (1 CCC1)	3011-3020, 3026-	0230	0.00	0.00	0.00	0.00	0.00	0.0
Other No Child Left Behind	3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	2.00	0.0
Vocational and Applied Technology Education	3500-3699				0.00	0.00	0.00	0.0
		8290	0.00	0.00	0.00	0.00	0.00	0.0
Safe and Drug Free Schools All Other Federal Revenue	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
	All Other	8290	14,226.00	12,328.00	1,313.78	12,328.00	0.00	0.0
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			624,946.00	622,924.00	83,190.98	622,924.00	0.00	0.0
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan		55.5	0.00	0.00	0.00	0.00	0.00	0.0
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	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	0.0
Spec. Ed. Transportation	7240	8311	46,500.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0
Lottery - Unrestricted and Instructional 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	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	0.00	0.0
Healthy Start	6240	8590	0.00	0.00	0.00	0.00		
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.
School Community Violence	7370	3330	0.00	0.00	0.00	0.00	0.00	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	All Other	8590	30,000.00	402,600.00	436,599.83	402,600.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - 2013.2.1 File: fundi-a (Rev 08/27/2013) Alpine Union Elementary San Diego County

2013-14 Second 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	445,901.69	457,290.00	0.00	0.0%

		Revenue,	Revenue, Expenditures, and Changes in Fund Balance						
Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)	
OTHER LOCAL REVENUE		00000		(5)	(0)	(0)	(E)	(F)	
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	0.00		0.00	0.0%	
Prior Years' Taxes		8617	0.00	0.00		0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00		0.00	0.00	0.00	0.0%	
Non-Ad Valorem Taxes		0010	0.00	0.00	0.00	0.00	0.00	0.0%	
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					5.00	0.00	0.00	0.070	
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent No	on-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales of Equipment/Supplies		0004	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	0.00	0.00	0.00	0.00	0.00	0.0%	
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value	of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%	
Fees and Contracts Adult Education Fees		0674	2.00						
Non-Resident Students		8671	0.00	0.00	0.00	0.00			
Transportation Fees From Individuals		8672	0.00	0.00	0.00	0.00			
Transportation Services	7000 7040	8675	65,000.00	65,000.00	32,770.48	65,000.00	0.00	0.0%	
Interagency Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%	
· ·	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					1.00	44.0			
Plus: Misc Funds Non-LCFF/Revenue Lin		8691	0.00	0.00	0.00	0.00			
Pass-Through Revenues From Local Sou	ırces	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	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	512,466.00	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			3.30	5.50	0.00	0.00	0.00	0.0 /6	
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	All Other	8793	0.00	0.00	0.00				
All Other Transfers In from All Others	, J ulei	8799	0.00	0.00		0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE		0/33	965,000.00		0.00	0.00	0.00	0.0%	
TOTAL OTTEN EOUAL NEVENUE			905,000.00	865,000.00	545,236.48	865,000.00	0.00	0.0%	
TOTAL, REVENUES			2,393,976.00	2,188,635.00	1,087,580.15	2,188,635.00	0.00	0.0%	

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		K 7	(2)	(0)	(U)	\ E J	(F)
Certificated Teachers' Salaries	1100	1,080,262.00	1,051,127.00	E46 126 44	1.054.407.00	0.00	
Certificated Pupil Support Salaries	1200			546,136.44	1,051,127.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	20,108.00	19,259.00	9,948.05	19,259.00	0.00	0.0%
Other Certificated Salaries	1900	9,144.00	8,959.00	5,334.21	8,959.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	1900	0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES		1,109,514.00	1,079,345.00	561,418.70	1,079,345.00	0.00	0.0%
Classified Instructional Salaries	2100	622 242 00	618 705 00	044 570 00	242 772 22		
Classified Support Salaries		623,243.00	618,705.00	311,576.60	618,705.00	0.00	0.0%
• • • • • • • • • • • • • • • • • • • •	2200	449,981.00	454,730.00	247,477.83	454,730.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
,	2400	2,618.00	2,249.00	2,249.40	2,249.00	0.00	0.0%
Other Classified Salaries	2900	2,828.00	1,214.00	0.00	1,214.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS		1,078,670.00	1,076,898.00	561,303.83	1,076,898.00	0.00	0.09
STRS	3101-3102	92,629.00	89,046.00	47,647.01	89,046.00	0.00	0.0%
PERS	3201-3202	95,885.00	84,097.00	44,020.92	84,097.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	97,784.00	97,297.00	49,275.95	97,297.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	419,063.00	368,559.00	205,570.74	368,559.00	0.00	0.0%
Unemployment Insurance	3501-3502	1,094.00	1,072.00	559.87	1,072.00	0.00	0.0%
Workers' Compensation	3601-3602	49,234.00	34,560.00	18,145.69	34,560.00	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	3,020.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		755,689.00	674,631.00	368,240.18	674,631.00	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	218,773.00	59,945.26	218,773.00	0.00	0.0%
Noncapitalized Equipment	4400	2,000.00	174,670.00	20,210.77	174,670.00	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	418,443.00	98,149.05	418,443.00	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	11,231.00	98,111.00	15,189.47	98,111.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	119,000.00	136,500.00	70,055.29	136,500.00	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			\Box				
Operating Expenditures	5800	151,050.00	171,240.00	55,383.48	171,240.00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		263,781.00	388,351.00	140,628.24	388,351.00	0.00	0.0%

Description Resc	ource 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) (E)
CAPITAL OUTLAY			(-)	(5)	(0)	(D)	(E)	<u>(F)</u>
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						5.00	0.00	0.07
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	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Co	sts)							
Tuition Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments			:					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionment To Districts or Charter Schools	nts 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments A	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indir	ect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					3.30	5.50	0.00	0.070
Transfers of Indirect Costs		7310	184,782.00	180,648.00	0.00	180,648.00	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 INDIREC	CT COSTS		184,782.00	180,648.00	0.00	180,648.00	0.00	0.0%
TOTAL, EXPENDITURES			3,571,481.00	3,818,316.00	1,729,740.00	3,818,316.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
INTERFUND TRANSFERS	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.000
From: Bond Interest and				44			0.00	0.0%
Redemption Fund Other Authorized Interfund Transfers In		8914 8919	0.00	0.00	0.00	0.00	0.00	0.004
(a) TOTAL, INTERFUND TRANSFERS IN		0515	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						0.00	0.00	0.070
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							0.00	0.070
SOURCES						THE ST		
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds					0.00	0.00	0.00	0.070
Proceeds from Certificates of Participation		8971	0.00					
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		0373	0.00	0.00	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	0.001
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							5.00	0.070
Contributions from Unrestricted Revenues		8980	1,157,505.00	1,694,254.00	0.00	1,694,254.00	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	1,694,254.00	0.00	1,694,254.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,157,505.00	1,694,254.00	0.00	1,694,254.00	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						,		ν
1) LCFF/Revenue Limit Sources		8010-8099	9,151,185.00	11,264,508.00	6,570,593.42	11,264,508.00	0.00	0.0%
2) Federal Revenue		8100-8299	674,946.00	672,924.00	83,190.98	672,924.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,013,487.00	688,342.00	505,995.63	688,342.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,524,481.00	1,416,784.00	783,576.51	1,416,784.00	0.00	0.0%
5) TOTAL, REVENUES			13,364,099.00	14,042,558.00	7,943,356.54	14,042,558.00	2	
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,073,135.00	6,984,676.00	3,603,731.48	6,984,676.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,542,098.00	2,569,712.00	1,384,096.38	2,569,712.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,079,857.00	2,820,594.00	1,591,501.52	2,820,594.00	0.00	0.0%
4) Books and Supplies		4000-4999	387,430.00	681,053.00	258,286.34	681,053.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,047,609.00	1,217,619.00	734,195.28	1,217,619.00	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	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,626,079.00	14,769,604.00	7,722,294.29	14,769,604.00	0.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,261,980.00)		221,062.25	(727,046.00)		
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/U	SES		0.00	0.00	0.00	0.00		5.0,0

Description F	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)	(727,046.00)	221,062.25	(727,046.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,506,463.25	1,506,463.25		1,506,463.25	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)			1,506,463.25	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		
2) Ending Balance, June 30 (E + F1e)			244,483.25	779,417.25		779,417.25		
Components of Ending Fund Balance a) Nonspendable				a constant of the constant of				
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	9.56	
b) Restricted		9740	2,669.69	85,499.69	40	85,499.69		
c) Committed Stabilization Arrangements		9750	0.00	0.00	1.	0.00	- 3	
Other Commitments d) Assigned		9760	0.00	0.00	er e	0.00		
Other Assignments		9780	71,500.00	80,000.00	- A	80,000.00	0.00	
e) Unassigned/Unappropriated					100			
Reserve for Economic Uncertainties		9789	0.00	611,417.89		611,417.89		
Unassigned/Unappropriated Amount		9790	167,813.56	(0.33)		(0.33)		

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)
CFF/REVENUE LIMIT SOURCES					(5)	(5)	(2)	
Principal Apportionment								
State Aid - Current Year		8011	3,996,721.00	6,436,369.00	3,906,156.00	6,436,369.00	0.00	0.0
Education Protection Account State Aid - C		8012	1,488,217.00	1,758,156.00	879,078.00	1,758,156.00	0.00	0.0
Charter Schools General Purpose Entitleme	ent - 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	36.073.00	17,704.53	26 072 00	0.00	0.00
Timber Yield Tax		8022	0.00	0.00	0.00	36,073.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00		0.00	0.00	0.0
County & District Taxes		0029	0.00	0.00	0.00	0.00	0.00	0.09
Secured Roll Taxes		8041	3,803,249.00	3,854,280.00	1,826,997.81	3,854,280.00	0.00	0.0
Unsecured Roll Taxes		8042	129,995.00	137,155.00	133,385.19	137,155.00	0.00	0.0
Prior Years' Taxes		8043	0.00	(116.00)	(2,427.21)	(116.00)	0.00	0.09
Supplemental Taxes		8044	79,001.00	84,462.00	58,400.10	84,462.00	0.00	0.0
Education Revenue Augmentation			,	, , , , , , , , , , , , , , , , , , , ,		0 1, 102.00	0.00	0.0
Fund (ERAF)		8045	(443,271.00)	(479,529.00)	0.00	(479,529.00)	0.00	0.09
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from								
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF/Revenue Limit		0002	0.00	0.00	0.00	0.00	0.00	0.09
(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	6,868,512.42	11,826,850.00	0.00	0.09
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	0.09
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.09
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.09
Special Education ADA Transfer	6500	8091	183,421.00	183,421.00	0.00	183,421.00	0.00	0.09
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	0.09
Transfers to Charter Schools in Lieu of Prop	perty Taxes	8096	0.00	(622,342.00)	(311,170.00)	(622,342.00)	0.00	0.09
Property Taxes Transfers		8097	60,000.00	60,000.00	13,251.00	60,000.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF/REVENUE LIMIT SOURCES			9,151,185.00	11,264,508.00	6,570,593.42	11,264,508.00	0.00	0.0%
EDERAL REVENUE								
Maintenance and Operations		8110	50,000.00	50,000.00	0.00	50,000.00	0.00	0.09
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	0.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Interagency Contracts Between LEAs		8285	18,205.00	18,205.00	0.00	18,205.00	0.00	0.09
Pass-Through Revenues from Federal Source	es	8287	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	149,409.00	1			, , , , , , , , , , , , , , , , , , , ,	<u>(F)</u>
NCLB: Title I, Part D, Local Delinquent	3010	0290	149,409.00	152,513.00	52,152.20	152,513.00	0.00	0.0%
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title II, Part A, Teacher Quality	4035	8290	75,000.00	71,772.00	29,725.00	71,772.00	0.00	0.09
NCLB: Title III, Immigration Education 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)								
Grant Flogram (FC3GF)	4610 3011-3020, 3026- 3205, 4036-4126,	8290	0.00	0.00	0.00	0.00	0.00	0.09
Other No Child Left Behind	5510	8290	0.00	0.00	0.00	0.00	0.00	0.09
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	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	0.09
TOTAL, FEDERAL REVENUE			674,946.00	672,924.00	83,190.98	672,924.00	0.00	0.0
OTHER STATE REVENUE					55,155.55	072,021.00	0.00	0.0
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	
ROC/P Entitlement Current Year	6355-6360							0.09
Prior Years		8311	0.00	0.00	0.00	0.00	0.00	0.09
	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	0.09
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	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	434,826.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	5,000.00	5,000.00	0.00	5,000.00	0.00	0.09
Lottery - Unrestricted and Instructional Materia		8560	280,742.00	280,742.00	69,395.80	280,742.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other							0.00	
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	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	
Quality Education Investment Act	7400	8590	0.00	0.00				0.0%
assury Education investment Act	All Other	8590	0.00	402,600.00	0.00	0.00	0.00	0.0%

Alpine Union Elementary San Diego County

2013-14 Second Interim General Fund Summary - Unrestricted/Restricted 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			2,013,487.00	688,342.00	505,995.63	688,342.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds		0022	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No	n-LCFF/Revenue							
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	1,200.00	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	0.0%
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 6,720.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00		12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	1,762.44	10,000.00	0.00	0.0%
Fees and Contracts	or investments	0002	0.00	0.00	0.00	0.00	0.00	0.0%
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	65,000.00	65,000.00	32,770.48	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	301,784.00	126,617.25	301,784.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Lim	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	102,040.34	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	512,466.00	800,000.00	0.00	0.0%
From JPAs 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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments							3,33	2.070
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	1,416,784.00	783,576.51	1,416,784.00	0.00	0.0%
				1				

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES		(4)	(5)	(0)	(0)	(E)	(F)
Certificated Teachers' Salaries	1100	6,179,163.00	6,009,689.00	3,072,272.96	6,009,689.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	265,461.00	254,268.00	138,330.24	254,268.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	628,511.00	720,719.00	393,128.28	720,719.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		7,073,135.00	6,984,676.00	3,603,731.48	6,984,676.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	623,243.00	687,233.00	353,413.52	687,233.00	0.00	0.0%
Classified Support Salaries	2200	765,872.00	768,686.00	423,009.61	768,686.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	131,988.00	136,723.00	77,233.31	136,723.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	524,418.00	475,803.00	262,314.67	475,803.00	0.00	0.0%
Other Classified Salaries	2900	496,577.00	501,267.00	268,125.27	501,267.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES	2000	2,542,098.00	2,569,712.00	1,384,096.38	2,569,712.00	0.00	
EMPLOYEE BENEFITS		2,042,000.00	2,000,712.00	1,004,030.00	2,509,712.00	0.00	0.0%
STRS	3101-3102	584,628.00	571,973.00	297,979.92	571,973.00	0.00	0.0%
PERS	3201-3202	224,520.00	195,686.00	109,697.04	195,686.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	297,708.00	297,539.00	154,197.31	297,539.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	1,600,071.00	1,418,030.00	824,301.39	1,418,030.00	0.00	0.0%
Unemployment Insurance	3501-3502	4,810.00	4,743.00	3,619.12	4,743.00	0.00	0.0%
Workers' Compensation	3601-3602	216,043.00	152,487.00	80,870.30	152,487.00	0.00	0.0%
OPEB, Allocated	3701-3702	146,077.00	174,136.00	102,548.13	174,136.00	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	6,000.00	6,000.00	18,288.31	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3,079,857.00	2,820,594.00	1,591,501.52	2,820,594.00	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	318,430.00	439,383.00	169,215.41	439,383.00	0.00	0.0%
Noncapitalized Equipment	4400	44,000.00	216,670.00	49,073.53	216,670.00	0.00	0.0%
Food	4700	0.00	0.00	22,004.38	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		387,430.00	681,053.00	258,286.34	681,053.00	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	106,611.00	21,529.66	106,611.00	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	92,954.00	93,000.00	0.00	0.0%
Operations and Housekeeping Services	5500	248,250.00	258,250.00	168,920.48	258,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	210,394.00	227,894.00	114,172.22	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		0.00	0.50	0.00	0.00	0.00	0.07
Operating Expenditures	5800	428,734.00	486,364.00	293,822.88	486,364.00	0.00	0.0%
Communications	5900	33,000.00	33,000.00	31,231.63	33,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,047,609.00	1,217,619.00	734,195.28	1,217,619.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
CAPITAL OUTLAY			(*)	(6)	(0)	(D)	(E)	(F)_
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	0.0%
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				
Equipment		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		6500	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indire	not Conto)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indire	ect Costs)							
Tuition								
Tuition for Instruction Under Interdistrict		=440						
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 Payment Payments to Districts or Charter Schools	S	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	0.07
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	0.00	0.00	0.07
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	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	2.22	
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	7.11 04.01	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		1200	0.00	0.00	0.00	0.00	0.00	0.0%
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	of Indirect Costs)		495,950.00	495,950.00	150,483.29	495,950.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT (COSTS	•	g sade		7	30/10		
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 IN	DIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,626,079.00	14,769,604.00	7,722,294.29	14,769,604.00	0.00	0.0%

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

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Description Resource	Object ce Codes 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)
INTERFUND TRANSFERS					(0)	(-)	(1)
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0319	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: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.00
To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/	7012	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	8931	0.00	0.00	0.00		_	
Proceeds	0931	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	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0074	0.00					
Proceeds from Capital Leases	8971 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		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	8979	0.00	0.00	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		946					
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	794	
Transfers of Restricted Balances	8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0:00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%

Alpine Union Elementary San Diego County

Second Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	Projected Year Totals			
6286	English Language Acquisition Program, Teac	2,669.69			
7405					
Total, Restricted E	Salance -	85,499.69			

2013-14 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	240,000.00	240,000.00	91,966.42	240,000,00	0.00	0.0%
3) Other State Revenue	8300-8599	21,000.00	21,000.00	7,415.68	21,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799	330,000.00	330,000.00	133,128.56	330,000.00	0.00	0.0%
5) TOTAL, REVENUES	. 00	591,000.00	591,000.00	232,510.66	591,000.00	- 40	
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	255,472.00	255,472,00	130,299.43	255,472.00	0.00	0.0%
3) Employee Benefits	3000-3999	52,271.00	52,271.00	26,469.50	52,271.00	0.00	0.0%
4) Books and Supplies	4000-4999	260,000.00	260,000.00	91,530.31	260,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	15,250.00	15,250.00	8,060.68	15,250.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	200/#F####	582,993.00	582,993.00	256,359.92	582,993.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8,007.00	8,007.00	(23,849.26)	8,007.00		
D. OTHER FINANCING SOURCES/USES				(3)3,3,3,3,3	9,007,00		
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		

2013-14 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2/3:	8,007.00	8,007.00	(23,849.26)	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	400	0.00	0.00	0.0%
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	446	0.00		
Stores		9712	10,000.00	10,000.00	- JP- 1	10,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00	Œ	
b) Restricted c) Committed		9740	3,711.59	3,711.59		3,711.59	155	
Stabilization Arrangements		9750	0.00	0.00		0.00	14	
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00	II.	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		

2013-14 Second Interim Cafeteria Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE							0.00	0,070
Child Nutrition Programs		8220	240,000.00	240,000.00	91,966.42	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	91,966.42	240,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	21,000.00	21,000.00	7,415.68	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	7,415.68	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	130,596.00	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	26.69	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			0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			****	5,00	0.00	3.00	0.00	0.076
All Other Local Revenue		8699	5,000.00	5,000.00	2,505.87	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			330,000.00	330,000.00	133,128.56	330,000.00	0.00	0.0%
TOTAL, REVENUES			591,000.00	591,000.00	232,510.66	591,000.00	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)
CERTIFICATED SALARIES						<u> </u>	
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	130,299.43	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	130,299.43	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	8,553.79	17,558.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	18,817.00	18,817.00	10,026.07	18,817.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	10,239.00	10,239.00	4,707.59	10,239.00	0.00	0.0%
Unemployment Insurance	3501-3502	123.00	123.00	65.67	123.00	0.00	0.0%
Workers' Compensation	3601-3602	5,534.00	5,534.00	2,116.38	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	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	1,000.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		52,271.00	52,271.00	26,469.50	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	580.70	1,000.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	506.94	0.00	0.00	0.0%
Food	4700	259,000.00	259,000.00	90,442.67	259,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		260,000.00	260,000.00	91,530.31	260,000.00	0.00	0.0%

Description Re	source Codes C	Dbject Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	920.68	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	7,140.00	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 EXPENDITURE	s		15,250.00	15,250.00	8,060.68	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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs))		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	<u> </u>		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			582,993.00	582,993.00	256,359.92	582,993.00		

Description	Resource Codes Ob	bject 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							371	
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								0.070
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			10 759 1905 10 752					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Alpine Union Elementary San Diego County

Second 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, School	3,711.59
Total, Restr	icted Balance	3,711.59

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)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-8299	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		
B. EXPENDITURES			ar sign		100		
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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)		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 Objec	t Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00	- 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
F. FUND BALANCE, RESERVES							1	
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	97	791	1.77	1.77		1.77	0.00	0.09
b) Audit Adjustments	97	793	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	97	795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.77	1.77	700	1.77	1000	
2) Ending Balance, June 30 (E + F1e)			1.77	1.77	E	1,77		
Components of Ending Fund Balance							100	
a) Nonspendable Revolving Cash	97	711	0.00	0.00		0.00		
Stores		712	0.00	0.00	100	0.00		
Prepaid Expenditures		713	0.00	0.00	96.			
All Others		719	0.00			0.00		
				0.00		0.00		
b) Legally Restricted Balance c) Committed	97	740	0.00	0.00		0.00		
Stabilization Arrangements	97	750	0.00	0.00		0.00		
Other Commitments d) Assigned	97	760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	97	780	1.77	1.77	M.	1.77		
Reserve for Economic Uncertainties	97	789	0.00	0,00		0.00		
Unassigned/Unappropriated Amount	97	790	0.00	0.00		0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0,00	0.00	0.00	0.00	0.09
All Other Federal Revenue	8290	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	8575	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE							
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00	0.00	0.00 i	0.00	0.00	0.09
Other	8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s 8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0 .00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES		215,000.00	215,000.00	0.00	215,000.00		

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)
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	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00		0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00		0.0%
EMPLOYEE BENEFITS							
STRS	3101-310	2 0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-320	2 0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-330	20.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-340	2 0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment insurance	3501-350	2 0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-360	2 0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-370	2 0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-375	2 0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-380	2 0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-390	2 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				40			
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	5400-545	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 Improvemen	ts 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 EXPENDIT	TURES	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description Re	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 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 Co.	sts)		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		100

Description	Resource Codes Obje	ct 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)
INTERFUND TRANSFERS			- · ·				(=)	
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES					0.00	0.00	0.00	0.076
SOURCES								
Proceeds Proceeds from Sale of Bonds	;	8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid	;	8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds				0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	1	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				1.50 400	2		375. 375.	
Contributions from Unrestricted Revenues	8	3980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8	3990	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	5.50	0.070

Alpine Union Elementary San Diego County

Second Interim Building Fund Exhibit: Restricted Balance Detail

37 67967 0000000 Form 21I

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

<u>Description</u> Resou	rce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							1.4
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	50,000.00	50,000.00	47,065.75	50,000.00	0.00	0.0%
5) TOTAL, REVENUES		50,000.00	50,000.00	47,065.75	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%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0.0%
9) TOTAL, EXPENDITURES		35,000.00	35,000.00	6,604.84	35,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		15,000.00	15,000.00	40,460.91	15,000.00		
D. OTHER FINANCING SOURCES/USES					10,000.00		
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 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 Marina Ma Ma Marina Marina Marina Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma Ma	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	40,460.91	15,000.00	1111	
F. FUND BALANCE, RESERVES					400			
Beginning Fund Balance As of July 1 - Unaudited		9791	22,125.07	22,125.07	440	22,125.07	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)			22,125.07	22,125.07		22,125.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,125.07	22,125.07		22,125.07		
2) Ending Balance, June 30 (E + F1e)			37,125.07	37,125.07	Aud Au	37,125.07		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00	400	0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00	160	0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00	4 Mag	0.00		
Stabilization Arrangements		9750	0.00	0.00	4400	0.00		
Other Commitments d) Assigned		9760	0.00	0.00	534 F231	0.00		
Other Assignments e) Unassigned/Unappropriated		9780	37,125.07	37,125.07		37,125.07	200	
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								0.070
County and District Taxes						!		
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0 .00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	55.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	49,900.00	49,900.00	47,010.75	49,900.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	47,065.75	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	47,065.75	50,000.00	0.00	0.076

Description F	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 Column B & D
CERTIFICATED SALARIES	vesource codes V	Object Codes	(A)	(B)	(6)	[0]	<u>(E)</u>	(F)
SERVINO OF ENGLIS								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES								
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	0.03
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	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS								
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	0.09
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	0.09
Unemployment insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES								
			V 99					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.09
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	is.	5600	34,000.00	34,000.00	0.00	34,000.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures								
Operating Expenditures Communications		5800	1,000.00	1,000.00	4,575.00	1,000.00	0.00	0.0%
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDIT		5900	0.00 35,000.00	0.00 35,000.00	0.00 4,575.00	0.00 35,000.00	0.00	0.0%

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

<u>Description</u> Resc	ource 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	2,029.84	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	2,029.84	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out				:				!
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service						· · · · · ·		
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	·)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,000.00	35,000.00	6,604.84	35,000.00	202	

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)
INTERFUND TRANSFERS		<u> </u>	-3=7			(5)	
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	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		-					0.070
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.003	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		

Alpine Union Elementary San Diego County

Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

37 67967 0000000 Form 25I

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

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

37 67967 0000000 Form NCMOE

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	Fur	ids 01, 09, an	d 62	2013-14	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,769,604.00	
B. Less all federal expenditures not allowed for MOE					
(Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	753,808.00	
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	284,371.00	
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	
		9100	7699		
All Other Financing Uses	All	9200	7651	0.00	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	18,205.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)					
,	All	All	8710	0.00	
9. PERS Reduction	All	All	3801-3802	0.00	
 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)	2.52			799,026.00	
D. Plus additional MOE expenditures:			1000-7143, 7300-7439		
 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	minus 8000-8699	0.00	
Expenditures to cover deficits for student body activities		entered. Must i			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				13,216,770.00	
F. Charter school expenditure adjustments (From Section IV)	1.7.7.6. 1.7.7.6. 2.7.6. 2.7.6. 2.7.6. 2.7.6.			0.00	
G. Total expenditures subject to MOE (Line E plus Line F)				13,216,770.00	

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

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Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*	1 2 1 3 Yes 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,710.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		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)		7,729.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior y Unaudited Actuals MOE calculation). (Note: If the prior year MOE met, in its final determination, CDE will adjust the prior year base to percent of the preceding prior year amount rather than the actual year.	was not to 90	
expenditure amount.)	13,225,645.9	7,380.88
Adjustment to base expenditure and expenditure per ADA am LEAs failing prior year MOE calculation (From Section V)	ounts for 0.0	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.	1) 13,225,645.9	7,380.88
B. Required effort (Line A.2 times 90%)	11,903,081.3	6,642.79
C. Current year expenditures (Line I.G and Line II.F)	13,216,770.0	7,729.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.0	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirer is met; if both amounts are positive, the MOE requirement is not n either column in Line A.2 or Line C equals zero, the MOE calculatincomplete.)	net. If	DE 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 Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Alpine Union Elementary San Diego County

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

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SECTION IV - Detail of Charter School Adjustments (used in Section I,	Line F and Section II, Li	ne D)
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
	,	
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec		0.00
	tion III, Line A.1)	0.00 Expenditures Per ADA
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures
SECTION V - Detail of Adjustments to Base Expenditures (used in Sec	tion III, Line A.1)	Expenditures

Provide methodology and assumptions us commitments (including cost-of-living adju	sed to estimate ADA, enrollme ustments).	ent, revenues, expenditure	es, reserves and fund balance, an	d multiyear
Deviations from the standards must be ex	xplained and may affect the int	terim certification.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily Atter	ndance			
STANDARD: Funded average dail two percent since first interim project	ly attendance (ADA) for any of ections.	the current fiscal year or	two subsequent fiscal years has r	not changed by more than
District's AD	A Standard Percentage Range:	-2.0% to +2.0%		
1A. Calculating the District's ADA Variance	ees			- Jane
	LCFF/Revenue Limi First Interim Projected Year Totals (Form 01CSI, Item 1A)	it (Funded) ADA Second Interim Projected Year Totals		
Fiscal Year			Percent Change	Status
Current Year (2013-14) 1st Subsequent Year (2014-15)	1,783.45	1,786.45	0.2%	Met
2nd Subsequent Year (2015-16)	1,710.00 1,660.00	1,710.00 1,660.00	0.0%	Met
	1,000.00	1,000.00	0.0%	Met
1B. Comparison of District ADA to the Sta	ındard			W. 70° 257
DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Funded ADA has not		ns by more than two percent in	any of the current year or two subseque	nt fiscal years.
Explanation: (required if NOT met)				

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment

	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	1,777	1,778	0.1%	Met
1st Subsequent Year (2014-15)	1,717	1,717	0.0%	Met
2nd Subsequent Year (2015-16)	1,717	1,717	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:	
(required if NOT met)	

CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enroliment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CSI, item 3A)	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)	1,784	1,863	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 AI, 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	1,778	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)				

CRITERION: LCFF/Revenue Limit

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

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

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

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

Second Interim

Projected Year Totals

LCFF/Revenue Limit

(Fund 01, Objects 8011, 8012, 8020-8089)

11,593,342.00

First Interim Fiscal Year (Form 01CSI, Item 4A) Current Year (2013-14) 11,826,850.00 1st Subsequent Year (2014-15) 11,616,342.00

Year Totals	Percent Change	Status	
11,826,850.00	0.0%	Met]
12,385,000.00	6.6%	Not Met	1
12,385,000.00	6.8%	Not Met	

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

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

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

Explanation: (required if NOT met)

2nd Subsequent Year (2015-16)

1st Interim the district used estimated LCFF gap funding of 4.8% in 2014-15 & 6.4% in 2015-16 as required by the San Diego County Office of Education. 2nd Interim now includes the governor's proposed 28% gap funding in 2014-15 & estimated 10.5% in 2015-16.

5. CRITERION: Salaries and Benefits

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

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

Unaudited Actuals Unrestricted

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.

	Unaddited Actua	ais - Onrestricted		
	(Resources	(Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2010-11)	10,176,239.16	11,135,807.04	91.4%	
Second Prior Year (2011-12)	10,105,941.52	11,248,638.44	89.8%	
First Prior Year (2012-13)	9,726,327.70	10,696,492.45	90.9%	
		Historical Average Ratio:	90.7%	

_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	9,544,108.00	10,951,288.00	87.2%	Not Met
1st Subsequent Year (2014-15)	9,307,368.00	10,790,368.00	86.3%	Not Met
2nd Subsequent Year (2015-16)	9,367,278.00	10,865,278.00	86.2%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)

District recently negotiated health benefits maximum caps of \$9,500 effective January 1, 2014 for certificated non-management employees which casues the percentage of wages & benefits to dip below the 90.7% historical average ratio.

6. CRITERION: Other Revenues and Expenditures

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

-5.0% to +5.0%

-5.0% to +5.0%

0.0%

0.0%

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

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

District's Other Revenues and Expenditures Standard Percentage Range

District's Other Revenues and Expenditures Explanation Percentage Range:

6A. Calculating the District's Change by M	ajor Object Category and Cor	nparison to the Explanation Po	ercentage Range	
		-		
DATA ENTRY: First Interim data that exist will be exists, data for the two subsequent years will be e	extracted; otherwise, enter data into xtracted; if not, enter data for the tw	o subsequent years into the second	ita for the Current Year are extrac column.	ted. If Second Interim Form MYPI
Explanations must be entered for each category if	the percent change for any year ex	ceeds the district's explanation perc	entage range.	
	First Interim	Second Interim		
Object Range / Fiscal Year	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Fordered Payers of Freed 04 Objects 044	20.000) (5			
Federal Revenue (Fund 01, Objects 810 Current Year (2013-14)		070.004.00		
1st Subsequent Year (2014-15)	676,152.00	672,924.00	-0.5%	No
2nd Subsequent Year (2015-16)	656,000.00	656,000.00	0.0%	No No
Zild Subsequent Teal (2015-10)	656,000.00	656,000.00	0.0%	No No
Explanation:				
(required if Yes)				
Other State Revenue (Fund 01, Objects	8300-8599) (Form MYPI, Line A3)		
Current Year (2013-14)	688.342.00	688,342.00	0.0%	No
1st Subsequent Year (2014-15)	310,000.00	310,000.00	0.0%	No
2nd Subsequent Year (2015-16)	310,000.00	310,000.00	0.0%	No
Explanation:				
(required if Yes)				

2nd Subsequent Year (2015-16)	 1,441,000.00	1,441,000.00	0.0%	No No
Explanation: (required if Yes)	 			
(required if Yes)				

1,417,409.00

1,421,000.00

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) Current Year (2013-14) 669,517.00 681,053.00 1.7% No 1st Subsequent Year (2014-15) 508,000.00 519,000.00 2.2% No 2nd Subsequent Year (2015-16) 457,000.00 468,000.00 2.4% No

Explanation:
(required if Yes)

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

 Current Year (2013-14)
 1,192,702.00
 1,217,619.00
 2.1%
 No

 1st Subsequent Year (2014-15)
 1,105,000.00
 1,243,000.00
 12.5%
 Yes

 2nd Subsequent Year (2015-16)
 999,000.00
 1,162,000.00
 16.3%
 Yes

Explanation: (required if Yes)

Current Year (2013-14)

1st Subsequent Year (2014-15)

Both 2014-15 & 2015-16 projections now include anticipated larger increases for utilities caused by current California drought. In addition, +\$75,000 included in 2014-15 & 2015-16 projections for facilities safety/deferred maintenance.

1,416,784.00

1,421,000.00

Nο

Νo

6B. Calculating the District's C	hange in Total Operating Revenues and I	Expenditures		
DATA ENTRY: All data are extra	cted or calculated.			
Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State	, and Other Local Revenue (Section 6A)			
Current Year (2013-14)	2,781,903.00	2,778,050.00	-0.1%	Met
1st Subsequent Year (2014-15)	2,387,000.00	2,387,000.00	0.0%	Met
2nd Subsequent Year (2015-16)	2,407,000.00	2,407,000.00	0.0%	Met
Total Books and Supplies	, and Services and Other Operating Expenditu	uros (Sastian 6A)		
Current Year (2013-14)	1,862,219.00	1,898,672.00	2.0%	Met
1st Subsequent Year (2014-15)	1,613,000.00	1,762,000.00	9.2%	Not Met
2nd Subsequent Year (2015-16)	1,456,000.00	1,630,000.00	12.0%	Not Met
				1.300 (11)00
6C. Comparison of District Tot	al Operating Revenues and Expenditures	to the Standard Percentage R	ange	
1a. STANDARD MET - Projected years. Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A if NOT met) Explanation:	ed from Section 6A if the status in Section 6B is Ned total operating revenues have not changed since		an the standard for the current ye	ar and two subsequent fiscal
Other Local Revenue (linked from 6A if NOT met)				
subsequent fiscal years. Re	ne or more total operating expenditures have char asons for the projected change, descriptions of th is within the standard must be entered in Section	ne methods and assumptions used in	the projections, and what change	more of the current year or two s, if any, will be made to bring the
Explanation: Books and Supplies (linked from 6A if NOT met)				
Explanation:	Both 2014-15 & 2015-16 projections now include	te anticinated larger increases for the	lities caused by current Califernia	drought in addition 1675 000
Services and Other Exps (linked from 6A if NOT met)	included in 2014-15 & 2015-16 projections for fi	acilitites safety/deferred maintenanc	nues causeu by current California 3.	arougnt. In addition, +\$/5,000

CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted. **Budget Adoption** Second Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CSI, Item 7B1) Objects 8900-8999) Status OMMA/RMA Contribution 146,260.79 335,143.00 Met First Interim Contribution (information only) 332,735.00 (Form 01CSI, First Interim, Criterion 7B, Line 1) 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)	4.1%	4.6%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.5%	1.3%

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.

	Pro	iected	Year	Totals
--	-----	--------	------	--------

	ivet Change in	rotal Unirestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2013-14)	(791,619.00)	10,951,288.00	7.2%	Not Met
1st Subsequent Year (2014-15)	(41,501.00)	10,790,368.00	0.4%	Met
2nd Subsequent Year (2015-16)	(75,000,00)	10.865.278.00	0.7%	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:

Caused by by loss of funds from -8% declining enrollment, the automatic reinstaement of +4.73% salary schedule increase effective July1, 2014 for certificated and classified non-management employees plus uncapped health. Recently negotiated T/A with certificated non-management is effective January 1, 2014 while the district continues to negotiate with the classified non-management employee group.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's Gene	eral Fund Ending Balance is Positive
DATA ENTRY: Current Year data are extracte	d. 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)	779,417.25 Met
1st Subsequent Year (2014-15)	652,417.25 Met
2nd Subsequent Year (2015-16)	577,417.25 Met
9A-2. Comparison of the District's End	ing Fund Balance to the Standard
DATA ENTRY: Enter an explanation if the star	ndard is not met.
1a. STANDARD MET - Projected general	I fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation:	
(required if NOT met)	
B. CASH BALANCE STANDARD:	Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining if the District's Endi	ng Cash Balance is Positive
DATA ENTRY: If Form CASH exists, data will	be extracted; if not, data must be entered below.
	Ending Cash Balance
Fiscal Year	General Fund
Current Year (2013-14)	(Form CASH, Line F, June Column) Status 250,000.00 Met
9B-2. Comparison of the District's End	ing Cash Balance to the Standard
DATA ENTRY: Enter an explanation if the star	idard is not met.
1a. STANDARD MET - Projected general	fund cash balance will be positive at the end of the current fiscal year.

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.

r	Сиггеnt 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):

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes
If you are the SELPA AU and are excluding special education pass-through funds:	

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

Сиггеnt Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00		

objects 7211-7213 and 7221-7223) 10B. Calculating the District's Reserve Standard

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499 and 6500-6540.

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.

- 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)
- 4. 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)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2013-14)	(2014-15)	(2015-16)
14,769,604.00	14,337,000.00	14,305,000.00
14,769,604.00	14,337,000.00	14,305,000.00
3%	3%	3%
443,088.12	430,110.00	429,150.00
0.00	0.00	0.00
443,088.12	430,110.00	429,150.00

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.

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10C. Calculating the District's Available	Reserve Amount
100. Calculating the District's Available	Keselve Alliount

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.

ts	Danie sta d Mara Tatala		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
sources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
Fund - Stabilization Arrangements			
1, Object 9750) (Form MYPI, Line E1a)	0.00		
Fund - Reserve for Economic Uncertainties			
1, Object 9789) (Form MYPI, Line E1b)	611,417.89		
Fund - Unassigned/Unappropriated Amount			
1, Object 9790) (Form MYPI, Line E1c)	0.00	652,416,89	577,416.89
Fund - Negative Ending Balances in Restricted Resources			5,7,110.00
1, Object 979Z, if negative, for each of resources 2000-9999) //YPI, Line E1d)	(0.00)		
Reserve Fund - Stabilization Arrangements	(0.33)	0.00	0.00
7, Object 9750) (Form MYPI, Line E2a)	0.00		
Reserve Fund - Reserve for Economic Uncertainties			
7, Object 9789) (Form MYPI, Line E2b)	0.00		
Reserve Fund - Unassigned/Unappropriated Amount			
7, Object 9790) (Form MYPI, Line E2c)	0.00		
s Available Reserve Amount			
C1 thru C7)	611,417.56	652,416.89	577,416.89
s Available Reserve Percentage (Information only)			0.1110.00
divided by Section 10B, Line 3)	4.14%	4.55%	4.04%
District's Reserve Standard			
(Section 10B, Line 7):	443,088.12	430,110.00	429,150.00
Status	Met	Mot	Met
	District's Reserve Standard	District's Reserve Standard (Section 10B, Line 7): 443,088.12	District's Reserve Standard (Section 10B, Line 7): 443,088.12 430,110.00

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:	
(required if NOT met)	

SUPI	PLEMENTAL INFORMATION		
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.		
S1.	Contingent Liabilities		
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No		
1b.	If Yes, identify the liabilities and how they may impact the budget:		
S2.	Use of One-time Revenues for Ongoing Expenditures		
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No		
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:		
S3.	Temporary Interfund Borrowings		
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) Yes		
1b.	If Yes, identify the interfund borrowings:		
	Temporary borrowing between the Cafeteria Fund and General Fund and the Cafeteria Fund and the Capital Facilities Fund for temporary cash flow issues.		
S4.	Contingent Revenues		
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No		
1b.	 If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced: 		

S5. Contributions

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

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

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

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

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

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

Descri	ption / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a.	1a. Contributions, Unrestricted General Fund					
	(Fund 01, Resources 0000-1	999, Object 8980)				
Curren	t Year (2013-14)	(1,806,283.00)	(1,694,254.00)	-6.2%	(112,029.00)	Not Met
1st Sul	osequent Year (2014-15)	(1,924,501.00)	(1,695,133.00)	-11.9%	(229,368.00)	Not Met
2nd Su	bsequent Year (2015-16)	(1,917,000.00)	(1,673,722.00)	-12.7%	(243,278.00)	Not Met
1b.	Transfers In, General Fund	*				
Curren	t Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Sul	osequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Su	bsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, General Fund	N *				
	t Year (2013-14)	0.00	0.00	0.0%	0.00	Met
	osequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
	bsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1d.	Capital Project Cost Overru			_		
	Have capital project cost over the general fund operational b	runs occurred since first interim projections that oudget?	may impact		No	
				L	110	
* Includ	de transfers used to cover opera	ating deficits in either the general fund or any oth	ner fund.			
S5B. S	Status of the District's Proj	ected Contributions, Transfers, and Cap	oital Projects			<u> </u>
DATA	ENTRY: Enter an explanation if	Not Met for items 1a-1c or if Yes for Item 1d.				
1a.	NOT MET - The projected cor	atributions from the unrestricted general fined to	restricted general fund program	a hava ahar	agad ainea first intorim projection	a b., than the steeded
ıa.	1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time					
	in nature. Explain the district's	plan, with timeframes, for reducing or eliminating	ng the contribution.			is and origining of one time
	Explanation:	Recently negotiated T/A with certificated non-ma	anagement employees offoctive	01/01/201	A raduces wages & hanefit conta	for rootricted programs
	(required if NOT met)	reducing the General Fund encroachment.	anagement employees enective	e 0 1/0 1/20 t	4 reduces wayes & benefit costs	for restricted programs
	(required if NOT met)					
	ľ					
1b.	1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.					
					•	
	Explanation:					
	(required if NOT met)					
	ļ					

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

IC.	MET - Projected transfers of	at nave not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There have been no co	Dital project cost suprava sequencia sino fact interior
14.	NO - There have been no ca	pital project cost overruns occurring since first interim projections that may impact the general fund operational budget.
	Project Information: (required if YES)	

S6. Long-term Commitments

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

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

,	ionto, matayo	ar debt agreements, and new prog	rums or contracts that result if	Tong-term obligations.	
S6A. Identification of the Distri	ct's Long-t	erm Commitments			
DATA ENTRY: If First Interim data ex Extracted data may be overwritten to other data, as applicable.	xist (Form 01 update long	CSI, Item S6A), long-term commit- term commitment data in Item 2, a	ment data will be extracted an as applicable. If no First Interir	d it will only be necessary to click the appro n data exist, click the appropriate buttons fo	priate button for Item 1b. r items 1a and 1b, and enter all
a. Does your district have lo (If No, skip items 1b and			Ye	s	
b. If Yes to Item 1a, have no since first interim projecti		(multiyear) commitments been inc	urred N		
If Yes to Item 1a, list (or upd benefits other than pensions	late) all new a s (OPEB); OP	and existing multiyear commitment EB is disclosed in Item S7A.	s and required annual debt se	vice amounts. Do not include long-term co	mmitments for postemployment
	# - 537				
Type of Commitment	# of Years Remaining		SACS Fund and Object Codes		Principal Balance
Capital Leases	9	03	03/7438/7439	Debt Service (Expenditures)	as of July 1, 2013
Certificates of Participation	17	03	03/7438/7439		691,149 4,720,000
General Obligation Bonds	12	51	51/7433/7434		15,245,375
Supp Early Retirement Program	12		31/1433/1434		15,245,375
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do n	not include Of	PEB):			
	-				
	<u> </u>				
		<u> </u>			
		Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year
		Annual Payment	Annual Payment	Annual Payment	(2015-16)
Type of Commitment (contin	nued)	(P & I)	(P & I)	(P&I)	Annual Payment (P & I)
Capital Leases	idod/	115,128	115,12		114,781
Certificates of Participation		113,120	380,61		
General Obligation Bonds		674,795	744,91		388,219
Supp Early Retirement Program		074,700	744,51	812,003	1,392,350
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (cont	inued):				
	 .				
			, <u>, , , , , , , , , , , , , , , , , , </u>		
	al Payments:	789,923 ased over prior year (2012-13)?	1,240,66		1,895,350
nas totai annuai pa	yment incre	aseu over prior year (2012-13)?[Yes	Yes	Yes

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

S6B. 0	Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment						
DATA E	ENTRY: Enter an explanation	if Yes.						
1a.	Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.							
	Explanation: (Required if Yes to increase in total annual payments)	1st of 16 annual payments for Qualified School Construction Bond Program COPS begin in 2013-14. In addition, General Obligation bond annual commitments paid through property taxes continue t oincrease each year.						
200 1	1 10 11							
56C. 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	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
	Explanation: (Required if Yes)							

S7. Unfunded Liabilities

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

DATA	dentification of the District's Estimated Unfunded Liability for P ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.		***		enter First Interim and Second
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 first interim in OPEB liabilities?		No		
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?		No		
2.	OPEB Liabilities		First Interim		
۷.	a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		(Form 01CSI, Item S7A) 2,846,694.00 2,846,694.00	Second Interim 2,846,694.00 2,846,694.00	
	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	tion.	Mar 13, 2012	Mar 13, 2012	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alte 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 (Funds 01-70, objects 3701-3752) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) d. Number of retirees receiving OPEB benefits Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		First Interim (Form 01CSI, Item S7A) 364,187.00 364,187.00 364,187.00 171,936.00 154,336.00 171,936.00 154,336.00 154,336.00 154,336.00 154,336.00	Second Interim 364,187.00 364,187.00 364,187.00 174,136.00 160,000.00 160,000.00 160,000.00 160,000.00 35 35 30 28	
4.	Comments:				

Alpine Union Elementary San Diego County

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

S7B.	Identification of the District's Unfunded Liability for Self-insurar	nce Programs
DATA Interim	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First data in items 2-4.	Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second
1.	a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	n/a
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	First Interim (Form 01CSI, Item S7B) Second Interim
	Amount contributed (funded) for self-insurance programs Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	
4.	Comments:	

S8. Status of Labor Agreements

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

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

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

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

50A. (Cost Analysis of District's Labor Agr	eements - Certificated (Non-m	anagement) Empl	oyees	COST COST COST COST COST COST COST COST	
DATA	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Certificated Labor	r Agreements as of th	e Previous Report	ing Period." There are no extract	ions in this section.
Status Were a	of Certificated Labor Agreements as of all certificated labor negotiations settled as	the Previous Reporting Period of first interim projections?		No		
	If Yes, com	plete number of FTEs, then skip to s	ection S8B.		-	
	If No, contin	nue with section S8A.				
ertitio	cated (Non-management) Salary and Be	-				
		Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		(2012-13)	(2013-14)		(2014-15)	(2015-16)
	er of certificated (non-management) full- quivalent (FTE) positions	86.1		87.8	85.2	85.2
1a.	Have any salary and benefit negotiations	heen settled since first interim proje	ctions?	Voo		
,		the corresponding public disclosure		Yes		
	If Yes, and	the corresponding public disclosure lete questions 6 and 7.				
1b.	Are any salary and benefit negotiations st If Yes, com	ill unsettled? plete questions 6 and 7.		No_		
egotia 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)	<u>s</u> , date of public disclosure board mee	eting:	Mar 13, 2014		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date			Yes Mar 04, 2014		
3.	Per Government Code Section 3547.5(c), to meet the costs of the collective bargain If Yes, date			No		
4.	Period covered by the agreement:	Begin Date: Jul 0	1, 2013	End Date:	Jun 30, 2015	
5.	Salary settlement:		Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear	Yes		Yes	Yes
		One Year Agreement				
	Total cost o	f salary settlement				
	% change in	n salary schedule from prior year or		,		
		Multiyear Agreement				
	Total cost o	f salary settlement		92,700	360,000	
		n salary schedule from prior year ext, such as "Reopener")	1.5%		4.4%	
	Identify the	source of funding that will be used to	support multiyear sa	lary commitments:	:	
	Additional fo	unds to be received from governor's	proposed 28% gap fu	nding for LCFF		

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases			(2010-10)
	_			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifi	icated (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	Yes
2.	Total cost of H&W benefits	939,600	675,500	688,000
3.	Percent of H&W cost paid by employer	90.0%	75.0%	75.0%
4.	Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%
Certifi Since	icated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
Are ar settler	ny new costs negotiated since first interim projections 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)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	100,000	100,000	100,000
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
Certifi	cated (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 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?	Yes	Yes	Yes
Certifi List otl etc.):	cated (Non-management) - Other ner significant contract changes that have occurred since first interim projection	ns and the cost impact of each chang		
				/

S8B.	Cost Analysis of District's Labor A	greements - Classified (Non-man	agement) Employees		
DATA	ENTRY: Click the appropriate Yes or No	button for "Status of Classified Labor A	agreements as of the Previous R	eporting Period." There are no extract	ions in this section.
	s of Classified Labor Agreements as of all classified labor negotiations settled as If Yes, co If No, con		ection S8C. No		
Classi	ified (Non-management) Salary and Bei	nefit Negotiations Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	er of classified (non-management) ositions	(2012-13)	(2013-14)	(2014-15)	(2015-16)
1a.	Have any salary and benefit negotiation If Yes, an If Yes, an		documents have been filed with	the COE, complete questions 2 and 3. with the COE, complete questions 2-5.	63.8
1b.	Are any salary and benefit negotiations If Yes, co	still unsettled? mplete questions 6 and 7.	Yes		
Negoti 2a.	ations Settled Since First Interim Projection Per Government Code Section 3547.5(a)		eting:		
2b.	Per Government Code Section 3547.5(l certified by the district superintendent a lf Yes, date				
3.	Per Government Code Section 3547.5(c to meet the costs of the collective barge If Yes, dat		n/a		
4.	Period covered by the agreement:	Begin Date:	End	d Date:]
5.	Salary settlement:		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear			
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year			
	Total cost	Multiyear Agreement of salary settlement			
		in salary schedule from prior year r text, such as "Reopener")			
	Identify the	e source of funding that will be used to	support multiyear salary commi	itments:	
Negoti	ations Not Settled				
6.	Cost of a one percent increase in salary	and statutory benefits	23,659		
_	Amount traded &		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary	schedule increases	0	0	0

1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
(2011)	(2010 10)	
Yes	Yes	
382,000	396,000	
100.0%	100.0%_	
8.0%	8.0%	
1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
Yes	Yes	
35,000	35,000	
1.5%	1.5%	
1st Subsequent Year	2nd Subsequent Year	
(2014-15)	(2015-16)	
Yes	Yes	
Yes	Yes	
mployment, leave of absence, bonuses,	, etc.):	

SBC.	Cost Analysis of District's Labor Agr	eements - Management/Supe	ervisor/Confid	ential Employees	<u> </u>	
DATA in this	ENTRY: Click the appropriate Yes or No busection.	utton for "Status of Management/Su	upervisor/Confid	ential Labor Agreem	ents as of the Previous Reporting Per	iod." There are no extractions
Status Were	s of Management/Supervisor/Confidentia all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	s settled as of first interim projection	evious Reportir ons?	ng Period Yes		
Manag	gement/Supervisor/Confidential Salary ar	nd Benefit Negotiations				
	·	Prior Year (2nd Interim) (2012-13)	Curren (201)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Numbe	er of management, supervisor, and ential FTE positions	14.5		14.0	14.0	14.0
1a.	Have any salary and benefit negotiations If Yes, comp	been settled since first interim properts question 2.	jections?	n/a		
	if No, comp	lete questions 3 and 4.	,			
1b.	Are any salary and benefit negotiations st If Yes, com	ill unsettled? plete questions 3 and 4.		No		
Negoti	ations Settled Since First Interim Projection	s				
2.	Salary settlement:	_	Curren (2013		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included in projections (MYPs)?		Ye	es	Yes	Yes
		f salary settlement				
		calary schedule from prior year text, such as "Reopener")				
	ations Not Settled	_				
3.	Cost of a one percent increase in salary a	nd statutory benefits				
4	Amount included for any testation as		Curren (2013		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4.	Amount included for any tentative salary s	chedule increases		l		
	gement/Supervisor/Confidential and Welfare (H&W) Benefits	_	Current (2013		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are costs of H&W benefit changes include	ed in the interim and MYPs?	Ye	96	Yes	V
2.	Total cost of H&W benefits			80,000	82,000	Yes 84,000
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior year	85.0 8.0		75.0% 8.0%	75.0% 8.0%
	· · ·				0.070	0.070
-	gement/Supervisor/Confidential nd Column Adjustments	г	Current (2013		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in	n the budget and MYPs?	Ye	es	Yes	Yes
2. 3.	Cost of step & column adjustments Percent change in step and column over p	prior year	1.0	11,000 %	11,000 1.0%	11,000 1.0%
	gement/Supervisor/Confidential		Current		1st Subsequent Year	2nd Subsequent Year
otner	Benefits (mileage, bonuses, etc.)	Г	(2013	J-14)	(2014-15)	(2015-16)
1. 2.	Are costs of other benefits included in the Total cost of other benefits					
3.	Percent change in cost of other benefits or	ver prior year				

Alpine Union Elementary San Diego County

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

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S9. Status of Other Funds

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

S9A.	dentification of Other Funds with Negative Ending Fund Balances
DATA	NTRY: 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.

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	ITIONAL FISCAL INDICATORS	
he fol ay al	llowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer lert the reviewing agency to the need for additional review.	r to any single indicator does not necessarily suggest a cause for concern, but
ATA	ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically comp	pleted based on data from Criterion 9.
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
АЗ.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
/hen p	providing comments for additional fiscal indicators, please include the item number applicable to each o	
	Comments: (optional) A6 - 100% uncapped health benefits currently for classified non-managed	ement with negotiations continuing with employee group.

End of School District Second 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		V-5/	(0)	(C)	<u>(D)</u>	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Faderal Programmer	8010-8099	11,021,087.00	5.10%	11,583,000.00	0.00%	11,583,000.00
2. Federal Revenues 3. Other State Revenues	8100-8299 8300-8599	50,000.00 231,052.00	0.00%	50,000.00	0.00%	50,000.00
4. Other Local Revenues	8600-8799	551,784.00	-0.02% 5.11%	231,000.00 580,000.00	0.00%	231,000.00 600,000.00
5. Other Financing Sources		002,707,00	3.1170	300,000,00	3.43/0	000,000.00
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	(1,694,254.00)	0.05%	(1,695,133.00)	-1.26%	(1,673,722.00)
6. Total (Sum lines A1 thru A5c)		10,159,669.00	5.80%	10,748,867.00	0.39%	10,790,278.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		1000	200			
a. Base Salaries			100	5,905,331.00		5,836,531.00
b. Step & Column Adjustment				83,600.00		84,000.00
c. Cost-of-Living Adjustment						01,000.00
d. Other Adjustments				(152,400.00)		(70,000,00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,905,331.00	-1.17%	5,836,531.00	0.24%	5,850,531.00
2. Classified Salaries		0,500,502,000	1.1770	5,030,551,00	0.24/8	2,020,331.00
a. Base Salaries				1 402 914 00		1.512.247.00
b. Step & Column Adjustment			2.2	1,492,814.00	-	1,513,247.00
c. Cost-of-Living Adjustment				20,433.00	-	20,500.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000 2000	1 402 014 00	1.050/			
3. Employee Benefits	2000-2999	1,492,814.00	1.37%	1,513,247.00	1.35%	1,533,747.00
4. Books and Supplies	3000-3999	2,145,963.00	-8.78%	1,957,590.00	1.30%	1,983,000.00
5. Services and Other Operating Expenditures	4000-4999	262,610.00	-4.04%	252,000.00	0.00%	252,000.00
	5000-5999	829,268.00	9.37%	907,000.00	1.76%	923,000.00
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	1.62%	504,000.00	-0.20%	503,000.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(180,648.00)	-0.36%	(180,000.00)	0.00%	(180,000.00)
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)					0.0078	
11. Total (Sum lines B1 thru B10)		10,951,288.00	-1.47%	10,790,368.00	0.69%	10,865,278.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		201201,000.00	1.1770	10,770,500.00	0.0978	10,803,278.00
(Line A6 minus line B11)		(791,619.00)		(41,501.00)		(75,000.00)
D. FUND BALANCE		(12-10-1100)		(11,501.00)		(73,000.00)
Net Beginning Fund Balance (Form 011, line F1e)		1,485,536,89		(02.017.00		
2. Ending Fund Balance (Sum lines C and D1)			-	693,917.89	-	652,416.89
- ` '	+	693,917.89		652,416.89	-	577,416.89
3. Components of Ending Fund Balance (Form 011)	0710 0710					
a. Nonspendable b. Restricted	9710-9719	2,500.00	-			
	9740		74			
c. Committed			2			
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	80,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	611,417.89				
2. Unassigned/Unappropriated	9790	0.00		652,416.89		577,416.89
f. Total Components of Ending Fund Balance	-					
(Line D3f must agree with line D2)		693,917.89	and the second s	652,416.89		577,416.89

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES					1	(-)
1. General Fund						
a. Stabilization Arrangements	9750	0.00	100	0.00		0.00
b. Reserve for Economic Uncertainties	9789	611,417.89		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		652,416.89	Ī	577,416.89
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00			200000	
3. Total Available Reserves (Sum lines E1a thru E2c)		611,417.89		652,416.89	400	577,416.89

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.

Three (3) retirements at June 30, 2014 while replacing one (1) for a net reduction of -2 FTE teachers in 2014-15 due to declining enrollment. Two (2) retirements at June 30, 2015 but replacing both positions in 2015-16.

	F	Restricted				, 2,,,,
Description	Object	Projected Year Totals (Form 01I)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	243,421.00	-1.41%	240,000.00	0.00%	240,000.00
2. Federal Revenues	8100-8299	622,924.00	-2.72%	606,000.00	0.00%	606,000.00
Other State Revenues Other Local Revenues	8300-8599	457,290.00	-82.72%	79,000.00	0.00%	79,000.00
5. Other Financing Sources	8600-8799	865,000.00	-2.77%	841,000.00	0.00%	841,000.00
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	1,694,254.00	0.05%	1,695,133.00	-1.26%	1,673,722.00
6. Total (Sum lines A1 thru A5c)		3,882,889.00	-10.86%	3,461,133.00	-0.62%	3,439,722.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,079,345.00		1,066,469.00
b. Step & Column Adjustment				16,400.00		16,000.00
c. Cost-of-Living Adjustment				, , , , , , , , , , , , , , , , , , , ,		,
d. Other Adjustments				(29,276.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,079,345.00	-1.19%	1,066,469.00	1.50%	1,082,469.00
2. Classified Salaries				-,,-	110070	1,002,107.00
a. Base Salaries		1000		1,076,898.00		1,081,753.00
b. Step & Column Adjustment				14,455.00		14.500.00
c. Cost-of-Living Adjustment				11,133.00		14,500.00
d. Other Adjustments				(9,600.00)	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,076,898.00	0.45%	1,081,753.00	1.34%	1,096,253.00
3. Employee Benefits	3000-3999	674,631.00	-8.78%	615,410.00	1.72%	626,000.00
4. Books and Supplies	4000-4999	418,443.00	-36.19%	267,000.00	-19.10%	
5. Services and Other Operating Expenditures	5000-5999	388,351.00	-13.48%	336,000.00	-28.87%	216,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	330,000.00		239,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	180,648.00	-0.36%	180,000.00	0.00%	100 000 00
9. Other Financing Uses a. Transfers Out	7600-7629	0.00	0.00%	180,000.00	0.00%	180,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	7030 7033	0.00	0.0078		0.00%	
11. Total (Sum lines B1 thru B10)		3,818,316.00	-7.12%	3,546,632.00	2.019/	3,439,722.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		3,010,310.00	-7.12/6	3,340,032.00	-3.01%	3,439,722.00
(Line A6 minus line B11)		64,573.00		(85,499.00)		0.00
D. FUND BALANCE				(05,199.00)	TOTAL PROPERTY OF THE PARTY OF	0.00
Net Beginning Fund Balance (Form 01I, line F1e)		20,926.36		06 400 16		0.26
For Beginning 1 and Balance (Form OT), line 1 (c) Ending Fund Balance (Sum lines C and D1)	ŀ	85,499.36	100000000000000000000000000000000000000	85,499.36		0.36
3. Components of Ending Fund Balance (Form 011)		UJ, 777.30		0.36		0.36
a. Nonspendable	9710-9719	0.00	2			
b. Restricted	9740	85,499.69		0.36		0.36
c. Committed		,100.00		0.50		0.30
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	- 14E				
d. Assigned	9780	3.5				
e. Unassigned/Unappropriated						20
1. Reserve for Economic Uncertainties	9789	200				
2. Unassigned/Unappropriated	9790	(0.33)	2.22	0.00		0.00
f. Total Components of Ending Fund Balance		()		0.50		0.00
(Line D3f must agree with line D2)		85,499.36		0.36		0.36

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
E. AVAILABLE RESERVES		(3)	(E)	(C)	(D)	(E)
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790		4.2			
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					7	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						100
a. Stabilization Arrangements	9750		-			
b. Reserve for Economic Uncertainties	9789				1994	
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c) F. ASSUMPTIONS				4.0		

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.

Three (3) retirements at June 30, 2014 while replacing one (1) for a net reduction of -2 FTE teachers in 2014-15 due to declining enrollment. Two (2) retirements at June 30, 2015 but replacing both positions in 2015-16.

	0111000	icteu/Restricteu	10.100.00		·	
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C)	2015-16 Projection
(Enter projections for subsequent years 1 and 2 in Columns C and E.		(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	11,264,508.00	4.96%	11,823,000.00	0.00%	11,823,000.00
2. Federal Revenues	8100-8299	672,924.00	-2.51%	656,000.00	0.00%	656,000.00
3. Other State Revenues	8300-8599	688,342.00	-54.96%	310,000.00	0.00%	310,000.00
4. Other Local Revenues	8600-8799	1,416,784.00	0.30%	1,421,000.00	1.41%	1,441,000.00
5. Other Financing Sources						
a. Transfers In b. Other Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	8980-8999	0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES		14,042,558.00	1.19%	14,210,000.00	0.14%	14,230,000.00
1. Certificated Salaries		432				
a. Base Salaries			2.00	6,984,676.00		6,903,000.00
b. Step & Column Adjustment				100,000.00		100,000.00
c. Cost-of-Living Adjustment		and the second	6.2	0.00		0.00
d. Other Adjustments				(181,676.00)		(70,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,984,676.00	-1.17%	6,903,000.00	0.43%	6,933,000.00
2. Classified Salaries						
a. Base Salaries				2,569,712.00		2,595,000.00
b. Step & Column Adjustment				34,888.00		35,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,600.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,569,712.00	0.98%	2,595,000.00	1.35%	2,630,000.00
3. Employee Benefits	3000-3999	2,820,594.00	-8.78%	2,573,000.00	1.40%	2,609,000.00
4. Books and Supplies	4000-4999	681,053.00	-23.79%	519,000.00	-9.83%	468,000.00
5. Services and Other Operating Expenditures	5000-5999	1,217,619.00	2.08%	1,243,000.00	-6.52%	1,162,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	495,950.00	1.62%	504,000.00	-0.20%	503,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses				0.00	0.0078	0.00
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,769,604.00	-2.93%	14,337,000.00	-0,22%	14,305,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(727,046.00)		(127,000.00)		(75,000.00)
D. FUND BALANCE		1/-		(,		(72,000,007
1. Net Beginning Fund Balance (Form 011, line F1e)		1,506,463.25		779,417.25		652,417.25
2. Ending Fund Balance (Sum lines C and D1)		779,417.25		652,417.25		577,417.25
3. Components of Ending Fund Balance (Form 01I)				,,120_		077,117.25
a. Nonspendable	9710-9719	2,500.00		0.00		0.00
b. Restricted	9740	85,499.69		0.36		0.36
c. Committed						3.30
Stabilization Arrangements	9750	0.00	12	0.00		0.00
2. Other Commitments	9760	0.00		0.00	_	0.00
d. Assigned	9780	80,000.00		0.00		0.00
e. Unassigned/Unappropriated	- 100			0.00	_	0.00
1. Reserve for Economic Uncertainties	9789	611,417.89		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.33)			_	0.00
f. Total Components of Ending Fund Balance	7130	(0.33)	100	652,416.89		577,416.89
(Line D3f must agree with line D2)		779,417.25		652,417.25		577 417 25
The state of the s		117,411.43		032,417.23	144.77.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	577,417.25

	Unrest	tricted/Restricted				
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 (Unrestricted except as noted)		(.5)	(D)	(0)	(D)	(E)
1. General Fund		1	1000			
a. Stabilization Arrangements	9750	0.00	200	0.00		0.00
b. Reserve for Economic Uncertainties	9789	611,417.89		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		652,416.89		577,416.89
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z	(0.33)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					100	
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		611,417.56		652,416.89		577,416.89
F. RECOMMENDED RESERVES	27,50	4.14%	100000000000000000000000000000000000000	4.55%		4.04%
RECOMMENDED RESERVES Second Reserves Reserve			100		2.55	
-					Sales Sales	
For districts that serve as the administrative unit (AU) of a					246	
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special				100		
education pass-through funds:				100	4	
1. Enter the name(s) of the SELPA(s):			100		28	100 mg
			45			
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d			100			
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; e	enter projections)	1,710.00	350	1,660.00		1,660.00
Calculating the Reserves Expenditures and Other Financing Uses (Line B11)		14,769,604.00	20 miles	14,337,000.00		14,305,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a	is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		14,769,604.00		14,337,000.00		14,305,000.00
d. Reserve Standard Percentage Level				,,000		11,505,000.00
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		443,088.12		430,110.00		429,150.00
f. Reserve Standard - By Amount		. 15,000.12		750,110,00		429,130.00
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		443,088.12	330			0.00
g. Account Standard (Greater of Efficing Of 1.31)		443,088.12		430,110.00		429,150.00

YES

YES

h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)

ALPINE UNION SCHOOL DISTRICT

AB 1200 Disclosure - March 13, 2014 Multi-Year Budget Projection Unrestricted & Restricted Funds

	2013-14	<u>2014-15</u>	<u>2015-16</u>
Beginning Balance, July 1	\$1,506,463	\$ 779,417	\$ 652,417
INCOME			
Spec Ed Property Taxes	\$ 60,000	\$ 60,000	\$ 60,000
LCFF	11,204,508	11,763,000	11,763,000
Federal	672,924	656,000	656,000
Other State	285,742	280,000	280,000
Common Core	372,600	0	
Other Local	616,784	645,000	665,000
Special Education SELPA	830,000	806,000	806,000
TOTAL INCOME	\$14,042,558	\$14,210,000	\$14,230,000
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TOTAL AVAILABLE FUNDS	\$15,549,021	\$14,989,417	\$14,882,417
EXPENDITURES			
Certificated Salaries	\$6,984,676	\$6,903,000	\$6,933,000
Classified Salaries	2,569,712	2,595,000	2,630,000
Employee Benefits	2,820,594	2,573,000	2,609,000
Supplies	681,053	519,000	468,000
Other Operating Expenses	1,217,619	1,243,000	1,162,000
Capital Outlay	0	0	0
Debt Service	495,950	<u>504,000</u>	503,000
TOTAL EXPENDITURES	\$14,769,604	\$14,337,000	\$14,305,000
ENDING BALANCE : Restricted	\$ 85,500	\$	\$
: Unrestricted	693,917	652,417	577,417
. Omestreted	5.3%	4.6%	4.0%
	J.J/0	T.U/U	7.0/0
DEFICIT SPENDING	\$ 727,046	\$ 127,000	\$ 75,000

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

- LCFF Gap Funding

11.78% in 2013-14, 28% in 2014-15 & 10.5% in 2015-16 1.57% in 2013-14, 1.87% in 2014-15, 1.99% in 2015-16

- COLA

: wage step/class increases included for all years

- Staffing

+ 4.73% salary restored in 2013-14 effective 07/01/2013 for CSEA, ATA & MB&C

: -7.588% salary reduction effective 01/01/2014 ATA & MB&C : +2% salary increase effective 04/01/2014 for ATA & MB&C : +2% salary increase effective 07/01/2014 for ATA & MB&C

: regular ed classroom teachers = 66 FTE in 2013-14 & 64 FTE thereafter

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

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

- Health Insurance : 2014 rates +8% for future years

: \$9,500 CAP effective 01/01/14 for ATA & MB&C 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

- +\$75,000 for facilities safety/deferred maintenance for 2014-15 & 2015-16
- 2 NPS students in 2013-14, 2014-15 and both 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