

AGENDA
ELK GROVE UNIFIED SCHOOL DISTRICT
Special Meeting of the Board of Education
Board Room, Education Center
9510 Elk Grove-Florin Road
Elk Grove, CA 95624
December 12, 2013
5:00 p.m.

Item

Time – Approximate

OPEN SESSION

Call the Meeting to Order

Public Comment on Items on Agenda

NOTICE

Members of the public will be provided an opportunity to directly address the governing board about the item described in this notice prior to consideration of the item. If you wish to address the Board, please do so when the item is called. Presentations will be limited to a maximum of three (3) minutes, with a total of thirty (30) minutes designated for public comment on an item. Time limitations are at the discretion of the President of the Board of Trustees. Individuals with questions or comments on general school district issues may address those issues at a regularly scheduled meeting.

PLEDGE OF ALLEGIANCE

ACTION ITEMS

1. Approval of 2013-14 First Interim Financial Report
2. Approval of Budget Transfers

ADJOURNMENT

AMERICAN WITH DISABILITIES COMPLIANCE NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Arlene Hein, at (916) 686-7700. Notification of at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in District office located at 9510 Elk Grove-Florin Road, Elk Grove, CA during normal business hours.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No:

1

Board Agenda Item

Supplement No.

Meeting Date:

December 12, 2013

Subject:

Approval of 2013-14 First Interim Financial Report

Department:

Budget

Action Requested:

The Board is asked to approve the 2013-14 First Interim Financial report.

Discussion:

Request for approval is in accordance with Education Code 33129, 42130 and 42131, which state the 2013-14 First Interim Financial Report must be approved by the governing board and submitted to the Sacramento County Office of Education no later than December 15, 2013.

The state SACS reporting forms are attached.

Attachment to follow.

Financial Summary:

Prepared By: Shannon Stenroos

Division Approval:

Rich Fagan

Prepared By:

Superintendent Approval:

Steven M. Ladd, Ed.D.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item #1

Budget Department

December 12, 2013

2013/14 FISCAL YEAR

STATE REPORT OF 1ST INTERIM FINANCIALS



MEETING OF THE BOARD OF EDUCATION

DECEMBER 12, 2013

Prepared by: Rich Fagan, Associate Superintendent of Finance
Shannon Stenroos, Budget Manager

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department
December 12, 2013

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Shannon Stenroos Telephone: 916-686-7769 x 7667
Title: Budget Manager E-mail: sstenroo@egusd.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.

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	332,559,492.00	336,066,155.00	160,047,770.52	336,066,155.00	0.00	0.0%
2) Federal Revenue		8100-8299	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,563,840.00	46,642,792.00	8,669,726.19	46,642,792.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,228,570.00	3,158,914.00	1,511,205.60	3,158,914.00	0.00	0.0%
5) TOTAL, REVENUES			383,441,810.00	385,957,769.00	170,228,702.31	385,957,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	202,057,207.00	209,419,372.00	68,983,262.15	209,419,372.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,768,353.00	36,536,122.00	11,775,499.87	36,536,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	83,009,863.00	84,081,036.00	27,147,931.73	84,081,036.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,729,595.00	9,144,067.00	1,098,140.47	9,144,067.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,517,990.00	18,887,907.00	7,065,778.88	18,887,907.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	202,908.00	232,108.00	142,126.04	232,108.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,220,463.00)	(7,178,650.00)	(33,108.84)	(7,178,650.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			343,065,453.00	351,171,221.00	116,209,413.05	351,171,221.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,376,357.00	34,786,548.00	54,019,289.26	34,786,548.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(48,938,628.00)	(53,095,486.00)	0.00	(53,095,486.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,644,425.00)	(54,614,096.00)	0.00	(54,614,096.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,268,068.00)	(19,827,548.00)	54,019,289.26	(19,827,548.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,751,242.12	51,751,242.12		51,751,242.12	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)			51,751,242.12	51,751,242.12		51,751,242.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,751,242.12	51,751,242.12		51,751,242.12		
2) Ending Balance, June 30 (E + F1e)			41,483,174.12	31,923,694.12		31,923,694.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	136,347.00	161,517.00		161,517.42		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	31,206,827.12	20,922,177.00		20,922,176.70		
Reserve for future year Deficit Spendin	0000	9780	31,206,827.12					
Reserve for Future Year Deficit Spend	0000	9780		20,922,177.00				
Reserve for Future Year Deficit Spend	0000	9780				20,922,176.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	278,440,567.00	215,682,850.00	74,550,562.00	215,682,850.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	58,303,392.00	14,480,548.00	58,303,392.00	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	560,034.00	0.00	69,790,481.58	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	820,816.00	800,962.00	0.00	800,962.00	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	62,023,907.00	56,359,932.00	0.00	56,359,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,826,157.00	2,076,140.00	0.00	2,076,140.00	0.00	0.0%
Prior Years' Taxes		8043	552,122.00	(33,031.00)	(169,422.05)	(33,031.00)	0.00	0.0%
Supplemental Taxes		8044	193,505.00	817,138.00	0.00	817,138.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,938,527.00	9,768,822.00	1,479,872.72	9,768,822.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,219.00	40,309.00	43,087.47	40,309.00	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 41804)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,847.00	2,814.00	2,813.63	2,814.00	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			339,407,701.00	343,819,328.00	160,177,943.35	343,819,328.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,176,694.00)	(7,176,694.00)	0.00	(7,176,694.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	885,439.00	0.00	6,028.17	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(556,954.00)	(576,479.00)	(136,201.00)	(576,479.00)	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			332,559,492.00	336,066,155.00	160,047,770.52	336,066,155.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	13,143,312.00	13,143,312.00	6,036,424.00	13,143,312.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,841,715.00	2,159,564.00	1,000.00	2,159,564.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,348,709.00	8,348,709.00	218,302.19	8,348,709.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	22,230,104.00	22,991,207.00	2,414,000.00	22,991,207.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL OTHER STATE REVENUE			46,563,840.00	46,642,792.00	8,869,726.19	46,642,792.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	9,268.91	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	155,000.00	1,734.33	155,000.00	0.00	0.0%
Interest		8660	0.00	0.00	(23,269.23)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,694,980.00	1,094,980.00	128,291.16	1,094,980.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,211,590.00	1,741,934.00	1,395,180.43	1,741,934.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,228,570.00	3,158,914.00	1,511,205.60	3,158,914.00	0.00	0.0%
TOTAL REVENUES			383,441,810.00	385,957,769.00	170,228,702.31	385,957,769.00	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	177,900,475.00	184,613,428.00	60,818,100.84	184,613,428.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,063,618.00	8,104,208.00	2,713,596.95	8,104,208.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,871,820.00	15,520,476.00	5,145,526.10	15,520,476.00	0.00	0.0%
Other Certificated Salaries		1900	1,221,294.00	1,181,260.00	306,058.26	1,181,260.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,057,207.00	209,419,372.00	68,983,282.15	209,419,372.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	889,507.00	1,344,246.00	265,185.56	1,344,246.00	0.00	0.0%
Classified Support Salaries		2200	11,628,275.00	12,430,974.00	4,443,744.53	12,430,974.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,263,097.00	3,263,097.00	1,054,750.16	3,263,097.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,929,148.00	18,373,498.00	5,736,324.56	18,373,498.00	0.00	0.0%
Other Classified Salaries		2900	1,058,326.00	1,124,307.00	275,495.06	1,124,307.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,768,353.00	36,536,122.00	11,775,499.87	36,536,122.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,504,737.00	17,112,621.00	5,629,510.85	17,112,621.00	0.00	0.0%
PERS		3201-3202	3,593,610.00	3,765,588.00	1,199,849.47	3,765,588.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,528,392.00	5,735,770.00	1,793,008.38	5,735,770.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,321,696.00	38,372,936.00	11,757,866.72	38,372,936.00	0.00	0.0%
Unemployment Insurance		3501-3502	165,848.00	170,193.00	46,256.52	170,193.00	0.00	0.0%
Workers' Compensation		3601-3602	4,684,521.00	4,858,025.00	1,544,250.13	4,858,025.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,675,110.00	2,875,110.00	351,131.87	2,875,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,234,240.00	9,393,140.00	3,060,467.99	9,393,140.00	0.00	0.0%
PERS Reduction		3801-3802	504,393.00	0.00	37.12	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,797,315.00	1,797,653.00	1,765,552.68	1,797,653.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,009,863.00	84,081,036.00	27,147,931.73	84,081,036.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	112,415.00	2,866,964.00	1,815.01	2,866,964.00	0.00	0.0%
Books and Other Reference Materials		4200	3,826,529.00	178,071.00	11,819.89	178,071.00	0.00	0.0%
Materials and Supplies		4300	3,494,397.00	4,048,999.00	908,796.24	4,048,999.00	0.00	0.0%
Noncapitalized Equipment		4400	3,298,254.00	2,050,033.00	175,709.33	2,050,033.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,729,595.00	9,144,067.00	1,098,140.47	9,144,067.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,949,803.00	2,977,933.00	42,274.73	2,977,933.00	0.00	0.0%
Travel and Conferences		5200	155,315.00	166,190.00	67,527.50	166,190.00	0.00	0.0%
Dues and Memberships		5300	81,179.00	81,788.00	42,695.40	81,788.00	0.00	0.0%
Insurance		5400-5450	2,505,214.00	2,477,457.00	1,064,717.45	2,477,457.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,890,991.00	9,890,991.00	3,040,152.07	9,890,991.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,777,958.00	1,855,153.00	502,843.86	1,855,153.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,362,284.00)	(4,428,917.00)	(3,068.14)	(4,428,917.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,427.00)	(36,290.00)	(8,991.72)	(36,290.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,924,274.00	4,200,903.00	1,873,014.43	4,200,903.00	0.00	0.0%
Communications		5900	1,655,967.00	1,722,719.00	444,613.30	1,722,719.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,517,990.00	18,887,907.00	7,065,778.88	18,887,907.00	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								
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	49,259.00	29,762.75	49,259.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	202,908.00	232,108.00	142,126.04	232,108.00	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)			202,908.00	232,108.00	142,126.04	232,108.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,711,925.00)	(5,625,963.00)	(1,739.12)	(5,625,963.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,220,463.00)	(7,178,650.00)	(33,108.84)	(7,178,650.00)	0.00	0.0%
TOTAL, EXPENDITURES			343,065,453.00	351,171,221.00	116,209,413.05	351,171,221.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	79,187.00	79,187.00	0.00	79,187.00	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	826,610.00	639,423.00	0.00	639,423.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds:								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(48,938,628.00)	(52,908,299.00)	0.00	(52,908,299.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(187,187.00)	0.00	(187,187.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,938,628.00)	(53,095,486.00)	0.00	(53,095,486.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(50,644,425.00)	(54,614,096.00)	0.00	(54,614,096.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,091,494.00	41,043,225.00	5,031,821.70	41,043,225.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,322,768.00	65,360,797.00	31,461,309.84	65,360,797.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,141,328.00	9,825,117.00	722,759.32	9,825,117.00	0.00	0.0%
5) TOTAL, REVENUES			90,732,284.00	123,405,833.00	37,215,890.86	123,405,833.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,875,420.00	52,449,935.00	14,080,214.52	52,449,935.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,744,801.00	29,477,702.00	8,808,313.25	29,477,702.00	0.00	0.0%
3) Employee Benefits		3000-3999	30,259,689.00	33,323,205.00	8,995,850.75	33,323,205.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,267,142.00	27,757,203.00	1,664,201.07	27,757,203.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,718,256.00	28,499,731.00	3,223,703.59	28,499,731.00	0.00	0.0%
6) Capital Outlay		6000-6999	482,723.00	1,237,858.00	358,449.94	1,237,858.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,791,526.00	1,791,526.00	62,156.00	1,791,526.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,851,282.00	180,163,123.00	37,195,628.24	180,163,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,118,998.00)	(56,757,290.00)	20,262.62	(56,757,290.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,938,628.00	53,095,486.00	0.00	53,095,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,180,370.00)	(3,661,804.00)	20,262.62	(3,661,804.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,782,792.50	22,782,792.50		22,782,792.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,782,792.50	22,782,792.50		22,782,792.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,782,792.50	22,782,792.50		22,782,792.50		
2) Ending Balance, June 30 (E + F1e)			21,602,422.50	19,120,988.50		19,120,988.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	263,436.50	385,651.00		385,651.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,338,986.00	18,735,337.50		18,735,337.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41804)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,315,415.00	10,157,479.00	0.00	10,157,479.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,266,680.00	1,344,921.00	0.00	1,344,921.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	11,541,735.00	16,661,321.00	3,106,098.00	16,661,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	260,957.00	2,596.00	260,957.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,055,687.00	2,313,592.00	441,298.00	2,313,592.00	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	944,617.00	1,349,977.00	0.00	1,349,977.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,340,922.00	4,388,786.00	569,276.09	4,388,786.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	390,245.00	424,627.00	0.00	424,627.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,164,596.00	4,141,565.00	912,553.61	4,141,565.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,091,494.00	41,043,225.00	5,031,821.70	41,043,225.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	32,113,904.00	32,113,904.00	9,046,312.00	32,113,904.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	10,588,791.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,484,846.00	1,576,700.00	0.00	1,576,700.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,408,101.00	0.00	7,408,101.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,581,494.00	1,581,494.00	0.00	1,581,494.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,852,830.00	1,852,830.00	286,840.59	1,852,830.00	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	3,119,371.00	3,248,123.00	2,339,528.25	3,248,123.00	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	24,402.00	0.00	24,402.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,762,422.00	17,555,243.00	9,199,838.00	17,555,243.00	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)
TOTAL, OTHER STATE REVENUE			52,322,768.00	65,360,797.00	31,461,309.84	65,360,797.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,148.00	28,148.00	7,488.00	28,148.00	0.00	0.0%
Interest		8660	0.00	0.00	14.60	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	295,000.00	295,000.00	180,275.08	295,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,818,180.00	9,501,989.00	530,451.59	9,501,989.00	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	4,530.05	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,141,328.00	9,825,117.00	722,759.32	9,825,117.00	0.00	0.0%
TOTAL, REVENUES			90,732,284.00	123,405,833.00	37,215,890.86	123,405,833.00	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								
Certificated Teachers' Salaries		1100	30,285,864.00	36,437,025.00	9,669,646.65	36,437,025.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,956,143.00	6,789,239.00	1,649,735.31	6,789,239.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,072.00	1,239,413.00	387,225.03	1,239,413.00	0.00	0.0%
Other Certificated Salaries		1900	5,581,341.00	7,984,258.00	2,373,607.53	7,984,258.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,875,420.00	52,449,935.00	14,080,214.52	52,449,935.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,159,970.00	15,997,959.00	4,741,623.30	15,997,959.00	0.00	0.0%
Classified Support Salaries		2200	9,226,072.00	9,567,735.00	2,957,249.68	9,567,735.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	988,057.00	1,250,766.00	351,041.38	1,250,766.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,174,807.00	2,475,885.00	745,935.15	2,475,885.00	0.00	0.0%
Other Classified Salaries		2900	195,695.00	185,357.00	13,463.74	185,357.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,744,601.00	29,477,702.00	8,809,313.25	29,477,702.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,550,448.00	4,430,609.00	1,111,067.96	4,430,609.00	0.00	0.0%
PERS		3201-3202	3,122,174.00	3,326,649.00	923,854.20	3,326,649.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,776,284.00	3,066,756.00	835,934.14	3,066,756.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,178,630.00	17,590,429.00	4,670,197.32	17,590,429.00	0.00	0.0%
Unemployment Insurance		3501-3502	36,522.00	57,075.00	10,721.21	57,075.00	0.00	0.0%
Workers' Compensation		3601-3602	1,426,437.00	1,671,422.00	431,813.70	1,671,422.00	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	2,756,337.00	3,102,721.00	926,118.43	3,102,721.00	0.00	0.0%
PERS Reduction		3801-3802	341,880.00	148.00	(35.47)	148.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,979.00	77,396.00	86,179.26	77,396.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,259,689.00	33,323,205.00	8,995,850.75	33,323,205.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,687,868.00	1,687,868.00	213,287.65	1,687,868.00	0.00	0.0%
Books and Other Reference Materials		4200	188,934.00	232,611.00	36,940.49	232,611.00	0.00	0.0%
Materials and Supplies		4300	8,616,066.00	16,600,044.00	1,060,513.48	16,600,044.00	0.00	0.0%
Noncapitalized Equipment		4400	776,274.00	9,236,680.00	353,459.45	9,236,680.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,267,142.00	27,757,203.00	1,664,201.07	27,757,203.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,863,486.00	17,976,321.00	2,240,795.43	17,976,321.00	0.00	0.0%
Travel and Conferences		5200	270,112.00	958,692.00	161,168.83	958,692.00	0.00	0.0%
Dues and Memberships		5300	2,950.00	3,170.00	479.00	3,170.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,710.00	131,797.00	37,740.11	131,797.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	667,894.00	800,802.00	201,336.25	800,802.00	0.00	0.0%
Transfers of Direct Costs		5710	4,362,284.00	4,428,917.00	3,068.14	4,428,917.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,129.00)	(44,595.00)	(3,466.51)	(44,595.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,437,901.00	4,182,495.00	557,643.68	4,182,495.00	0.00	0.0%
Communications		5900	50,048.00	52,132.00	24,938.86	52,132.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,718,256.00	28,499,731.00	3,223,703.59	28,499,731.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	10,053.00	10,053.00	10,053.00	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	12,534.00	65,353.09	12,534.00	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	363,000.00	843,010.00	271,990.00	843,010.00	0.00	0.0%
Equipment Replacement		6500	119,723.00	372,261.00	11,053.85	372,261.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,723.00	1,237,858.00	358,449.94	1,237,858.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	81,084.00	81,084.00	(2,762.00)	81,084.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,660,442.00	1,660,442.00	0.00	1,660,442.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	50,000.00	50,000.00	64,918.00	50,000.00	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)			1,791,526.00	1,791,526.00	62,156.00	1,791,526.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
TOTAL, EXPENDITURES			140,851,282.00	180,163,123.00	37,195,628.24	180,163,123.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	48,938,628.00	52,908,299.00	0.00	52,908,299.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	187,187.00	0.00	187,187.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (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	339,736,186.00	343,242,849.00	160,047,770.52	343,242,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,886,808.00	112,003,589.00	40,131,036.03	112,003,589.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,369,898.00	12,984,031.00	2,233,964.92	12,984,031.00	0.00	0.0%
5) TOTAL, REVENUES			474,174,094.00	509,363,602.00	207,444,593.17	509,363,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	243,932,627.00	281,869,307.00	83,063,496.67	261,869,307.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,512,954.00	66,013,824.00	20,584,813.12	66,013,824.00	0.00	0.0%
3) Employee Benefits		3000-3999	113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,996,737.00	36,901,270.00	2,762,341.54	36,901,270.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,236,246.00	47,387,638.00	10,289,482.47	47,387,638.00	0.00	0.0%
6) Capital Outlay		6000-6999	482,723.00	1,287,117.00	388,212.69	1,287,117.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	1,994,434.00	2,023,634.00	204,282.04	2,023,634.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			483,916,735.00	531,334,344.00	153,405,041.29	531,334,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(9,742,641.00)	(21,970,742.00)	54,039,551.88	(21,970,742.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,705,797.00)	(1,518,610.00)	0.00	(1,518,610.00)		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,448,438.00)	(23,489,352.00)	54,039,551.88	(23,489,352.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,534,034.62	74,534,034.62		74,534,034.62	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)			74,534,034.62	74,534,034.62		74,534,034.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,534,034.62	74,534,034.62		74,534,034.62		
2) Ending Balance, June 30 (E + F1e)			63,085,596.62	51,044,682.62		51,044,682.62		
Components of Ending Fund Balance:								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	399,783.50	547,168.00		547,168.42		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,338,986.00	18,735,337.50		18,735,337.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	31,206,827.12	20,922,177.00		20,922,176.70		
Reserve for future year Deficit Spendin	0000	9780	31,206,827.12					
Reserve for Future Year Deficit Spendi	0000	9780		20,922,177.00				
Reserve for Future Year Deficit Spendi	0000	9780				20,922,176.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	278,440,567.00	215,682,850.00	74,550,562.00	215,682,850.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	58,303,392.00	14,480,548.00	58,303,392.00	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	560,034.00	0.00	69,790,481.58	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	820,816.00	800,962.00	0.00	800,962.00	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	52,023,907.00	56,359,932.00	0.00	56,359,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,826,157.00	2,076,140.00	0.00	2,076,140.00	0.00	0.0%
Prior Years' Taxes		8043	552,122.00	(33,031.00)	(169,422.05)	(33,031.00)	0.00	0.0%
Supplemental Taxes		8044	193,505.00	817,138.00	0.00	817,138.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,938,527.00	9,768,822.00	1,479,872.72	9,768,822.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,219.00	40,309.00	43,087.47	40,309.00	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	10,847.00	2,814.00	2,813.63	2,814.00	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			339,407,701.00	343,819,328.00	160,177,943.35	343,819,328.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,176,694.00)	(7,176,694.00)	0.00	(7,176,694.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	885,439.00	0.00	6,028.17	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(556,954.00)	(576,479.00)	(136,201.00)	(576,479.00)	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			339,736,186.00	343,242,849.00	160,047,770.52	343,242,849.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,315,415.00	10,157,479.00	0.00	10,157,479.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,266,680.00	1,344,921.00	0.00	1,344,921.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	11,541,735.00	16,661,321.00	3,106,098.00	16,661,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	260,957.00	2,596.00	260,957.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,055,687.00	2,313,592.00	441,298.00	2,313,592.00	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	944,617.00	1,349,977.00	0.00	1,349,977.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,340,922.00	4,388,786.00	569,276.09	4,388,786.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	390,245.00	424,627.00	0.00	424,627.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,254,503.00	4,231,473.00	912,553.61	4,231,473.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	32,113,904.00	32,113,904.00	9,046,312.00	32,113,904.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	10,588,791.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,484,646.00	1,576,700.00	0.00	1,576,700.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,408,101.00	0.00	7,408,101.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,581,494.00	1,581,494.00	0.00	1,581,494.00	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	13,143,312.00	13,143,312.00	6,036,424.00	13,143,312.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,841,715.00	2,159,584.00	1,000.00	2,159,584.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	10,201,539.00	10,201,539.00	505,142.78	10,201,539.00	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	8580	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8580	3,119,371.00	3,248,123.00	2,339,528.25	3,248,123.00	0.00	0.0%
Charter School Facility Grant	6030	8580	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	24,402.00	0.00	24,402.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,992,528.00	40,546,450.00	11,613,838.00	40,546,450.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (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			98,886,608.00	112,003,589.00	40,131,036.03	112,003,589.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	9,268.91	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	183,148.00	183,148.00	9,222.33	183,148.00	0.00	0.0%
Interest		8660	0.00	0.00	(23,254.63)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	295,000.00	295,000.00	180,275.08	295,000.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,513,160.00	10,596,949.00	658,742.75	10,596,949.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,211,590.00	1,741,934.00	1,399,710.48	1,741,934.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,369,898.00	12,984,031.00	2,233,964.92	12,984,031.00	0.00	0.0%
TOTAL, REVENUES			474,174,094.00	509,363,602.00	207,444,593.17	509,363,602.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	209,186,339.00	221,050,453.00	70,487,747.49	221,050,453.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,019,761.00	14,893,447.00	4,363,332.26	14,893,447.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,923,892.00	16,759,889.00	5,532,751.13	16,759,889.00	0.00	0.0%
Other Certificated Salaries		1900	6,802,635.00	9,165,518.00	2,679,665.79	9,165,518.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			243,932,627.00	261,869,307.00	83,063,496.67	261,869,307.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,049,477.00	17,342,205.00	5,006,808.86	17,342,205.00	0.00	0.0%
Classified Support Salaries		2200	20,854,347.00	21,998,709.00	7,400,994.21	21,998,709.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,251,154.00	4,513,863.00	1,405,791.54	4,513,863.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,103,955.00	20,849,383.00	6,482,259.71	20,849,383.00	0.00	0.0%
Other Classified Salaries		2900	1,254,021.00	1,309,664.00	288,958.80	1,309,664.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,512,954.00	66,013,824.00	20,584,813.12	66,013,824.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,055,183.00	21,543,230.00	6,740,578.81	21,543,230.00	0.00	0.0%
PERS		3201-3202	8,715,784.00	7,092,237.00	2,123,703.67	7,092,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,304,676.00	8,802,526.00	2,628,942.52	8,802,526.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	54,500,326.00	55,983,365.00	16,428,064.04	55,983,365.00	0.00	0.0%
Unemployment Insurance		3501-3502	202,371.00	227,268.00	56,977.73	227,268.00	0.00	0.0%
Workers' Compensation		3601-3602	6,110,958.00	6,529,447.00	1,976,063.83	6,529,447.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,675,110.00	2,875,110.00	351,131.87	2,875,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,989,577.00	12,495,861.00	3,986,586.42	12,495,861.00	0.00	0.0%
PERS Reduction		3801-3802	846,273.00	148.00	1.65	148.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,869,294.00	1,875,049.00	1,851,731.94	1,875,049.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,800,283.00	4,554,832.00	215,102.66	4,554,832.00	0.00	0.0%
Books and Other Reference Materials		4200	4,013,463.00	410,682.00	48,760.36	410,682.00	0.00	0.0%
Materials and Supplies		4300	12,110,463.00	20,849,043.00	1,969,309.72	20,849,043.00	0.00	0.0%
Noncapitalized Equipment		4400	4,072,528.00	11,286,713.00	529,168.78	11,286,713.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,996,737.00	36,901,270.00	2,762,341.54	36,901,270.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	18,813,289.00	20,954,254.00	2,283,070.16	20,954,254.00	0.00	0.0%
Travel and Conferences		5200	425,427.00	1,124,882.00	228,696.13	1,124,882.00	0.00	0.0%
Dues and Memberships		5300	64,129.00	64,938.00	43,174.40	64,938.00	0.00	0.0%
Insurance		5400-5450	2,505,214.00	2,477,457.00	1,064,717.45	2,477,457.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,966,701.00	10,022,788.00	3,077,892.18	10,022,788.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	2,445,852.00	2,655,955.00	704,180.11	2,655,955.00	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		6750	(52,556.00)	(80,885.00)	(12,458.23)	(80,885.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,362,175.00	8,393,398.00	2,430,658.11	8,393,398.00	0.00	0.0%
Communications		5800	1,706,015.00	1,774,851.00	469,552.16	1,774,851.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,236,246.00	47,387,638.00	10,289,462.47	47,387,638.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	10,053.00	10,053.00	10,053.00	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	12,534.00	65,353.09	12,534.00	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	363,000.00	843,010.00	271,990.00	843,010.00	0.00	0.0%
Equipment Replacement		6500	119,723.00	421,520.00	40,816.60	421,520.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,723.00	1,287,117.00	388,212.69	1,287,117.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	81,084.00	81,084.00	(2,762.00)	81,084.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,660,442.00	1,660,442.00	0.00	1,660,442.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	252,908.00	282,108.00	207,044.04	282,108.00	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)			1,994,434.00	2,023,634.00	204,282.04	2,023,634.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, EXPENDITURES			483,916,735.00	531,334,344.00	153,405,041.29	531,334,344.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	79,187.00	79,187.00	0.00	79,187.00	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	826,610.00	639,423.00	0.00	639,423.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,705,797.00)	(1,518,610.00)	0.00	(1,518,610.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
5640	Medi-Cal Billing Option	4,484,210.47
6300	Lottery: Instructional Materials	6,548,284.37
6512	Special Ed: Mental Health Services	3,882,252.36
7091	Economic Impact Aid (EIA): Limited English I	0.47
7230	Transportation: Home to School	29,292.37
8150	Ongoing & Major Maintenance Account (RM,	1,584,640.85
9010	Other Restricted Local	2,206,656.61
Total, Restricted Balance		<u>18,735,337.50</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,845,256.00	1,845,256.00	790,741.00	1,845,256.00	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	178,538.00	178,538.00	79,182.35	178,538.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,500.00	0.00	10,500.00	0.00	0.0%
5) TOTAL REVENUES			1,833,794.00	1,834,294.00	869,923.35	1,834,294.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,168,193.00	1,168,193.00	252,981.04	1,168,193.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,457.00	137,457.00	39,559.29	137,457.00	0.00	0.0%
3) Employee Benefits		3000-3999	339,474.00	339,474.00	81,152.15	339,474.00	0.00	0.0%
4) Books and Supplies		4000-4999	127,129.00	214,858.00	8,359.50	214,858.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,541.00	61,541.00	11,328.04	61,541.00	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			1,833,794.00	1,821,521.00	393,380.02	1,821,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(87,227.00)	476,543.33	(87,227.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(87,227.00)	476,543.33	(87,227.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,802,900.85	2,802,900.85		2,802,900.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,802,900.85	2,802,900.85		2,802,900.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,802,900.85	2,802,900.85		2,802,900.85		
2) Ending Balance, June 30 (E + F1e)			2,802,900.85	2,715,673.85		2,715,673.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,517.79	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,789,383.06	2,715,674.06		2,715,674.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.21)		(0.21)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	73,044.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,359,673.00	1,359,673.00	660,630.00	1,359,673.00	0.00	0.0%
State Aid - Prior Years		8019	14,258.00	14,258.00	(16,288.00)	14,258.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	271,327.00	271,327.00	73,335.00	271,327.00	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			1,645,258.00	1,645,258.00	790,741.00	1,645,258.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8265	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8280	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(45.00)	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,738.00	4,738.00	0.00	4,738.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	59,149.00	59,149.00	2,832.35	59,149.00	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)	8010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2013-14 First Interim
Charter Schools 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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,651.00	114,651.00	76,385.00	114,651.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			178,536.00	178,536.00	79,182.35	178,536.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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								
All Other Local Revenue		8699	0.00	500.00	0.00	500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,500.00	0.00	10,500.00	0.00	0.0%
TOTAL, REVENUES			1,833,794.00	1,834,294.00	869,923.35	1,834,294.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,059,097.00	1,059,097.00	216,615.78	1,059,097.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,098.00	109,098.00	36,365.28	109,098.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,168,193.00	1,168,193.00	252,981.04	1,168,193.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,004.00	15,004.00	0.00	15,004.00	0.00	0.0%
Classified Support Salaries		2200	34,402.00	34,402.00	12,264.92	34,402.00	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	86,051.00	86,051.00	22,522.37	86,051.00	0.00	0.0%
Other Classified Salaries		2900	2,000.00	2,000.00	4,772.00	2,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,457.00	137,457.00	39,559.29	137,457.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	96,375.00	96,375.00	20,846.20	96,375.00	0.00	0.0%
PERS		3201-3202	14,895.00	14,895.00	3,803.34	14,895.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,455.00	27,455.00	6,408.92	27,455.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	131,805.00	131,805.00	33,824.88	131,805.00	0.00	0.0%
Unemployment Insurance		3501-3502	853.00	853.00	140.00	853.00	0.00	0.0%
Workers' Compensation		3601-3602	26,113.00	26,113.00	5,645.28	26,113.00	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	41,374.00	41,374.00	9,518.45	41,374.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	704.00	704.00	865.08	704.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,474.00	339,474.00	81,152.15	339,474.00	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	30,526.00	30,526.00	2,787.72	30,526.00	0.00	0.0%
Materials and Supplies		4300	90,851.00	178,378.00	4,054.08	178,378.00	0.00	0.0%
Noncapitalized Equipment		4400	5,952.00	5,952.00	1,517.72	5,952.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,129.00	214,856.00	8,359.50	214,856.00	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	6,523.00	6,523.00	0.00	6,523.00	0.00	0.0%
Dues and Memberships		5300	3,080.00	3,080.00	0.00	3,080.00	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	12,623.00	12,623.00	3,032.62	12,623.00	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	7,383.00	7,383.00	8,497.35	7,383.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,719.00	21,719.00	0.00	21,719.00	0.00	0.0%
Communications		5900	10,213.00	10,213.00	1,798.07	10,213.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,541.00	61,541.00	11,328.04	61,541.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,833,794.00	1,921,521.00	393,380.02	1,921,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	883,454.00	1,647,800.00	22,042.74	1,647,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,428,704.00	1,534,085.00	614,228.00	1,534,085.00	0.00	0.0%
4) Other Local Revenue		8800-8799	988,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
5) TOTAL REVENUES			3,278,556.00	4,263,083.00	894,805.96	4,263,083.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,382,042.00	1,882,014.00	410,052.17	1,882,014.00	0.00	0.0%
2) Classified Salaries		2000-2899	674,894.00	1,001,739.00	316,382.87	1,001,739.00	0.00	0.0%
3) Employee Benefits		3000-3999	811,458.00	1,000,278.00	289,109.87	1,000,278.00	0.00	0.0%
4) Books and Supplies		4000-4999	588,150.00	896,798.00	68,124.77	896,796.00	0.00	0.0%
5) Services and Other Operating Expenditures		6000-6999	375,105.00	374,836.00	116,621.81	374,836.00	0.00	0.0%
6) Capital Outlay		8000-8999	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	155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,988,931.00	4,945,093.00	1,181,871.79	4,945,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B9)			(688,375.00)	(682,030.00)	(287,065.83)	(682,030.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.00	800,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,625.00	117,970.00	(287,065.63)	117,970.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,819,972.75	2,819,972.75		2,819,972.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,819,972.75	2,819,972.75		2,819,972.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,972.75	2,819,972.75		2,819,972.75		
2) Ending Balance, June 30 (E + F1e)			2,731,597.75	2,737,942.75		2,737,942.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,222,846.73	1,229,191.73		1,229,191.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,508,751.02	1,508,751.02		1,508,751.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	103,678.00	131,507.00	0.00	131,507.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	779,778.00	1,516,293.00	22,042.74	1,516,293.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			883,454.00	1,647,800.00	22,042.74	1,647,800.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	779,904.00	887,285.00	532,628.00	887,285.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8318	0.00	0.00	28,951.00	0.00	0.00	0.0%
All Other State Revenue		8580	846,800.00	846,800.00	52,649.00	846,800.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,426,704.00	1,534,085.00	614,228.00	1,534,085.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	3,177.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	282,000.00	282,000.00	0.00	282,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	676,398.00	789,198.00	255,358.22	789,198.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			958,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
TOTAL, REVENUES			3,278,658.00	4,263,083.00	894,805.96	4,263,083.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,094,872.00	1,403,748.00	340,738.13	1,403,748.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	3,250.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	287,170.00	278,286.00	88,064.04	278,286.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,382,042.00	1,682,034.00	410,052.17	1,682,034.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,055.00	31,847.00	11,482.03	31,847.00	0.00	0.0%
Classified Support Salaries		2200	365,824.00	646,704.00	199,969.08	646,704.00	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	236,015.00	278,388.00	104,672.86	278,388.00	0.00	0.0%
Other Classified Salaries		2900	45,000.00	45,000.00	280.00	45,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			674,894.00	1,001,739.00	316,382.97	1,001,739.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	111,051.00	137,450.00	29,106.73	137,450.00	0.00	0.0%
PERS		3201-3202	70,583.00	102,637.00	38,045.27	102,637.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	72,369.00	101,989.00	30,716.36	101,989.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	426,348.00	499,752.00	129,155.14	499,752.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,043.00	1,364.00	344.44	1,364.00	0.00	0.0%
Workers' Compensation		3601-3602	40,852.00	53,773.00	13,781.04	53,773.00	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	80,415.00	100,775.00	26,924.69	100,775.00	0.00	0.0%
PERS Reduction		3801-3802	6,886.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,131.00	2,556.00	1,036.00	2,556.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			811,459.00	1,000,276.00	289,109.87	1,000,276.00	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	83,247.00	107,378.00	26,327.46	107,378.00	0.00	0.0%
Materials and Supplies		4300	446,419.00	551,839.00	28,271.44	551,839.00	0.00	0.0%
Noncapitalized Equipment		4400	58,484.00	37,579.00	13,525.67	37,579.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			588,150.00	696,796.00	68,124.77	696,796.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	104,665.00	180,834.00	30,503.40	180,834.00	0.00	0.0%
Travel and Conferences		5200	25,805.00	28,377.00	8,398.54	28,377.00	0.00	0.0%
Dues and Memberships		5300	995.00	995.00	525.00	995.00	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	15,639.00	15,639.00	4,442.66	15,639.00	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	3,480.00	7,843.00	2,365.23	7,843.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	207,335.00	121,312.00	59,486.19	121,312.00	0.00	0.0%
Communications		5900	17,188.00	18,836.00	10,800.67	18,836.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,105.00	374,838.00	116,621.81	374,838.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
TOTAL EXPENDITURES			3,966,931.00	4,945,093.00	1,181,871.79	4,945,093.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	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)			800,000.00	800,000.00	0.00	800,000.00		

Resource	Description	2013/14 Projected Year Totals
6015	Adults in Correctional Facilities	283,649.37
9010	Other Restricted Local	945,542.36
Total, Restricted Balance		<u>1,229,191.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,088,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,241,552.00	1,403,927.00	31,498.00	1,403,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	642,758.00	698,507.00	37,705.03	698,507.00	0.00	0.0%
5) TOTAL, REVENUES			4,953,495.00	5,283,437.00	527,750.29	5,283,437.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,723,829.00	1,899,113.00	670,873.11	1,899,113.00	0.00	0.0%
2) Classified Salaries		2000-2999	987,868.00	1,027,034.00	321,451.22	1,027,034.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,112,335.00	1,112,230.00	336,707.28	1,112,230.00	0.00	0.0%
4) Books and Supplies		4000-4999	233,581.00	440,388.00	80,884.86	440,388.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	790,946.00	889,736.00	9,024.85	889,736.00	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	204,124.00	214,123.00	29,788.52	214,123.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,032,883.00	5,362,624.00	1,328,810.84	5,362,624.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(79,188.00)	(79,187.00)	(801,060.55)	(79,187.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	79,187.00	79,187.00	0.00	79,187.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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			79,187.00	79,187.00	0.00	79,187.00		

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)			(1.00)	0.00	(801,060.55)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	19,572.25	19,572.25		19,572.25	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,572.25	19,572.25		19,572.25		
d) Other Restatements		9705	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,572.25	19,572.25		19,572.25		
2) Ending Balance, June 30 (E + F1e)			19,571.25	19,572.25		19,572.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,572.25	19,572.25		19,572.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8280	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,069,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,069,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8580	1,123,571.00	1,285,946.00	0.00	1,285,946.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,981.00	117,981.00	31,498.00	117,981.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,241,552.00	1,403,927.00	31,498.00	1,403,927.00	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	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								
Child Development Parent Fees		8673	40,000.00	40,000.00	17,086.62	40,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	602,756.00	698,507.00	20,618.41	698,507.00	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			602,756.00	698,507.00	20,618.41	698,507.00	0.00	0.0%
TOTAL REVENUES			4,953,495.00	5,283,437.00	527,750.29	5,283,437.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,318,505.00	1,301,086.00	448,671.34	1,301,086.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	118,480.00	118,480.00	31,869.83	118,480.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,197.00	9,187.00	0.00	9,197.00	0.00	0.0%
Other Certificated Salaries		1900	277,847.00	270,340.00	90,331.84	270,340.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,723,829.00	1,699,113.00	570,873.11	1,699,113.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	546,008.00	587,518.00	190,373.67	587,518.00	0.00	0.0%
Classified Support Salaries		2200	193,727.00	208,271.00	64,441.07	208,271.00	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	228,133.00	231,245.00	68,288.32	231,245.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	369.16	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			967,868.00	1,027,034.00	321,451.22	1,027,034.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,623.00	140,842.00	47,103.23	140,842.00	0.00	0.0%
PERS		3201-3202	110,228.00	109,673.00	29,930.28	109,673.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,651.00	99,606.00	30,455.79	99,606.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	578,408.00	582,408.00	176,337.07	582,408.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,339.00	1,348.00	418.49	1,348.00	0.00	0.0%
Workers' Compensation		3601-3602	53,417.00	53,729.00	16,924.17	53,729.00	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	120,465.00	121,120.00	33,710.08	121,120.00	0.00	0.0%
PERS Reduction		3801-3802	4,774.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	3,432.00	3,404.00	1,828.17	3,404.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,112,335.00	1,112,230.00	338,707.28	1,112,230.00	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	9,352.00	11,063.00	1,700.47	11,063.00	0.00	0.0%
Materials and Supplies		4300	216,228.00	412,185.00	35,308.39	412,185.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	17,140.00	23,958.00	17,140.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			233,581.00	440,388.00	60,984.86	440,388.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	695,952.00	789,062.00	400.00	789,062.00	0.00	0.0%
Travel and Conferences		5200	17,698.00	28,180.00	1,057.25	28,180.00	0.00	0.0%
Dues and Memberships		5300	1,650.00	1,650.00	800.00	1,650.00	0.00	0.0%
Insurance		5400-5450	1,600.00	0.00	1,772.40	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		5800	16,260.00	6,400.00	1,301.73	6,400.00	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		5760	27,600.00	24,750.00	886.37	24,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,820.00	9,367.00	924.16	9,367.00	0.00	0.0%
Communications		5800	8,666.00	8,327.00	2,080.94	8,327.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			790,946.00	869,736.00	9,024.85	869,736.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	204,124.00	214,123.00	29,789.52	214,123.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			204,124.00	214,123.00	29,789.52	214,123.00	0.00	0.0%
TOTAL EXPENDITURES			5,032,883.00	5,362,624.00	1,328,810.84	5,362,624.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	79,187.00	79,187.00	0.00	79,187.00	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			79,187.00	79,187.00	0.00	79,187.00	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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	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)			79,187.00	79,187.00	0.00	79,187.00		

Resource	Description	2013/14 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	19,572.25
Total, Restricted Balance		<u>19,572.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,500,000.00	14,535,498.00	196,150.96	14,535,498.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,670,728.00	7,686,159.00	1,407,883.38	7,686,159.00	0.00	0.0%
5) TOTAL REVENUES			23,370,728.00	23,421,657.00	1,603,834.34	23,421,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,527,829.00	7,527,829.00	2,289,683.23	7,527,829.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,948,095.00	3,948,095.00	1,109,198.98	3,948,095.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,733,646.00	10,787,725.00	2,826,323.90	10,787,725.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,005,417.00	1,002,287.00	179,379.60	1,002,287.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,100.00	80,225.00	0.00	80,225.00	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	1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
9) TOTAL EXPENDITURES			24,388,019.00	24,495,073.00	6,386,565.71	24,495,073.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,017,291.00)	(1,073,416.00)	(4,782,731.37)	(1,073,416.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	826,610.00	639,423.00	0.00	639,423.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			826,610.00	639,423.00	0.00	639,423.00		

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)			(180,681.00)	(433,693.00)	(4,782,731.37)	(433,693.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	5,467,525.83	5,467,525.83		5,467,525.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,467,525.83	5,467,525.83		5,467,525.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,467,525.83	5,467,525.83		5,467,525.83		
2) Ending Balance, June 30 (E + F1e)			5,276,844.83	5,033,532.83		5,033,532.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,142,928.28	1,101,744.71		1,101,744.71		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,075,041.70	3,872,913.27		3,872,913.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	58,874.85	58,874.85		58,874.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	14,500,000.00	14,535,498.00	198,150.98	14,535,498.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,500,000.00	14,535,498.00	198,150.98	14,535,498.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,200,000.00	1,200,000.00	0.00	1,200,000.00	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			1,200,000.00	1,200,000.00	0.00	1,200,000.00	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	7,766,728.00	7,766,728.00	1,405,667.65	7,766,728.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8690	(100,000.00)	(100,000.00)	233.85	(100,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8692	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	17,431.00	1,782.08	17,431.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,670,728.00	7,686,159.00	1,407,683.38	7,686,159.00	0.00	0.0%
TOTAL, REVENUES			23,370,728.00	23,421,657.00	1,603,834.34	23,421,657.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1800	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	6,570,011.00	6,570,011.00	1,970,093.32	6,570,011.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	685,575.00	685,575.00	201,495.36	685,575.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	272,043.00	272,043.00	98,074.55	272,043.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,527,629.00	7,527,629.00	2,269,663.23	7,527,629.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	795,989.00	795,989.00	206,854.75	795,989.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	570,465.00	570,465.00	160,940.03	570,465.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,973,868.00	1,974,848.00	583,909.70	1,974,848.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,763.00	3,763.00	1,042.29	3,763.00	0.00	0.0%
Workers' Compensation		3801-3802	150,548.00	150,548.00	42,132.11	150,548.00	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	439,484.00	439,484.00	104,418.40	439,484.00	0.00	0.0%
PERS Reduction		3801-3802	978.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,020.00	13,020.00	10,101.70	13,020.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,948,095.00	3,948,095.00	1,109,196.98	3,948,095.00	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	1,894,640.00	1,912,895.00	341,051.12	1,912,895.00	0.00	0.0%
Noncapitalized Equipment		4400	152,305.00	152,305.00	103,318.25	152,305.00	0.00	0.0%
Food		4700	8,886,701.00	8,722,525.00	2,383,954.53	8,722,525.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,733,646.00	10,787,725.00	2,828,323.90	10,787,725.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	35,000.00	2,699.70	35,000.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.00	350.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,800.00	272,800.00	42,748.01	272,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	317,200.00	317,200.00	73,831.53	317,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,843.00	1,893.00	2,584.07	1,893.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	329,704.00	329,704.00	45,157.81	329,704.00	0.00	0.0%
Communications		5800	45,720.00	45,720.00	12,358.48	45,720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,005,417.00	1,002,267.00	179,379.60	1,002,267.00	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	24,100.00	80,225.00	0.00	80,225.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,100.00	80,225.00	0.00	80,225.00	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	1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
TOTAL, EXPENDITURES			24,388,019.00	24,495,073.00	8,386,565.71	24,495,073.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8918	826,810.00	639,423.00	0.00	639,423.00	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			826,810.00	639,423.00	0.00	639,423.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			826,810.00	639,423.00	0.00	639,423.00		

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,870,504.94
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,002,408.33
Total, Restricted Balance		<u>3,872,913.27</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2699	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	103,290.00	103,290.00	0.00	103,290.00	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			103,290.00	103,290.00	0.00	103,290.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(103,290.00)	(103,290.00)	0.00	(103,290.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,290.00)	(103,290.00)	0.00	(103,290.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	930,425.71	930,425.71		930,425.71	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			930,425.71	930,425.71		930,425.71		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,425.71	930,425.71		930,425.71		
2) Ending Balance, June 30 (E + F1e)			827,135.71	827,135.71		827,135.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,976.15	11,976.15		11,976.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	815,159.56	815,159.56		815,159.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8089	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
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			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,280.00	103,280.00	0.00	103,280.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,280.00	103,280.00	0.00	103,280.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			103,280.00	103,280.00	0.00	103,280.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	11,976.15
Total, Restricted Balance		<u>11,976.15</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00	0.00	0.0%
5) TOTAL REVENUES			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,609.00	182,609.00	23,889.90	182,609.00	0.00	0.0%
3) Employee Benefits		3000-3999	130,244.00	130,244.00	10,279.14	130,244.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,000.00	57,000.00	33,001.52	57,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,916.00	85,916.00	312.00	85,916.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	135,995.00	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			435,769.00	435,769.00	203,478.56	435,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,664,231.00	6,664,231.00	2,194,096.74	6,664,231.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	21,152,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(21,152,000.00)	(22,237,000.00)	0.00	(22,237,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,497,789.00)	(15,572,789.00)	2,194,098.74	(15,572,789.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,942,789.06	22,942,789.06		22,942,789.06	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)			22,942,789.06	22,942,789.06		22,942,789.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,942,789.06	22,942,789.06		22,942,789.06		
2) Ending Balance, June 30 (E + F1e)			8,445,020.06	7,370,020.06		7,370,020.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,445,020.06	7,370,020.06		7,370,020.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	7,000,000.00	7,000,000.00	2,397,575.30	7,000,000.00	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			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00	0.00	0.0%
TOTAL, REVENUES			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	57,716.00	57,716.00	12,824.12	57,716.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,893.00	104,893.00	11,064.78	104,893.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			162,609.00	162,609.00	23,888.90	162,609.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,585.00	18,585.00	2,733.36	18,585.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,349.00	12,349.00	1,734.46	12,349.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	87,818.00	90,225.00	4,635.70	90,225.00	0.00	0.0%
Unemployment Insurance		3501-3502	82.00	82.00	11.35	82.00	0.00	0.0%
Workers' Compensation		3601-3602	3,252.00	3,252.00	453.48	3,252.00	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	5,496.00	5,496.00	690.05	5,496.00	0.00	0.0%
PERS Reduction		3801-3802	2,607.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	275.00	275.00	30.74	275.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,244.00	130,244.00	10,279.14	130,244.00	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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	33,001.52	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	57,000.00	33,001.52	57,000.00	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	5,000.00	5,000.00	0.00	5,000.00	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	50,916.00	50,916.00	0.00	50,916.00	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	30,000.00	30,000.00	312.00	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,916.00	85,916.00	312.00	85,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	135,995.00	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	135,995.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	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			435,769.00	435,769.00	203,476.56	435,769.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(21,162,000.00)	(22,237,000.00)	0.00	(22,237,000.00)		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	7,370,020.06
Total, Restricted Balance		<u>7,370,020.06</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	451,879.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	11,301,123.00	451,879.00	11,301,123.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,000.00	4,202.10	7,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,864,496.00	49,333,619.00	1,476,581.52	49,333,619.00	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			35,864,496.00	49,340,619.00	1,480,783.62	49,340,619.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(35,864,496.00)	(38,039,496.00)	(1,028,904.62)	(38,039,496.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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			21,162,000.00	22,237,000.00	0.00	22,237,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,802,496.00)	(15,802,496.00)	(1,026,904.62)	(15,802,496.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,385,621.54	19,385,621.54		19,385,621.54	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,385,621.54	19,385,621.54		19,385,621.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,385,621.54	19,385,621.54		19,385,621.54		
2) Ending Balance, June 30 (E + F1e)			3,583,125.54	3,583,125.54		3,583,125.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,583,125.54	3,583,125.54		3,583,125.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	451,879.00	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%
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	451,879.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, REVENUES			0.00	11,301,123.00	451,879.00	11,301,123.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,000.00	4,202.10	7,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,000.00	4,202.10	7,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,430,090.00	1,455,060.00	126,934.98	1,455,060.00	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	34,243,993.00	47,638,116.00	1,348,113.33	47,638,116.00	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	1,290,413.00	240,413.00	533.21	240,413.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,664,496.00	49,333,619.00	1,476,581.52	49,333,619.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,664,496.00	49,340,619.00	1,480,783.62	49,340,619.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,162,000.00	22,237,000.00	0.00	22,237,000.00	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		6986	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,162,000.00	22,237,000.00	0.00	22,237,000.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
7710	State School Facilities Projects	3,583,125.54
Total, Restricted Balance		<u>3,583,125.54</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	52,783.00	56,421.70	52,783.00	0.00	0.0%
5) TOTAL REVENUES			0.00	52,783.00	56,421.70	52,783.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	52,783.00	56,421.70	52,783.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	52,783.00	56,421.70	52,783.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,831.58	260,831.58		260,831.58	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)			260,831.58	260,831.58		260,831.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,831.58	260,831.58		260,831.58		
2) Ending Balance, June 30 (E + F1e)			260,831.58	313,614.58		313,614.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	260,831.58	313,614.58		313,614.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	52,783.00	56,421.70	52,783.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	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		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8789	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	52,783.00	56,421.70	52,783.00	0.00	0.0%
TOTAL, REVENUES			0.00	52,783.00	56,421.70	52,783.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	313,614.58
Total, Restricted Balance		313,614.58

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	336,126.00	336,126.00	221,704.86	336,126.00	0.00	0.0%
5) TOTAL REVENUES			336,126.00	336,126.00	221,704.86	336,126.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1699	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,335,117.00	1,335,233.00	321,187.98	1,335,233.00	0.00	0.0%
3) Employee Benefits		3000-3999	648,493.00	648,509.00	120,480.18	648,509.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,600.00	34,292.00	8,502.47	34,292.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	627,880.00	582,782.00	17,213.94	582,782.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,443,106.00	5,981,055.00	300,547.34	5,981,055.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	11,301,123.00	0.00	11,301,123.00	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			8,093,176.00	19,842,994.00	767,921.89	19,842,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,747,050.00)	(19,506,868.00)	(546,217.03)	(19,506,868.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			846,000.00	817,000.00	0.00	817,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,901,050.00)	(18,689,868.00)	(548,217.03)	(18,689,868.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,598,994.58	23,598,994.58		23,598,994.58	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)			23,598,994.58	23,598,994.58		23,598,994.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,598,994.58	23,598,994.58		23,598,994.58		
2) Ending Balance, June 30 (E + F1e)			16,697,944.58	4,909,126.58		4,909,126.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,239,920.20	1,171,525.20		1,171,525.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,458,024.38	3,737,601.38		3,737,601.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8260	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	180,000.00	180,000.00	151,200.00	180,000.00	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	32,732.00	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	(778.84)	0.00	0.00	0.0%
Net (increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	156,126.00	156,126.00	38,551.70	156,126.00	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			336,126.00	336,126.00	221,704.86	336,126.00	0.00	0.0%
TOTAL, REVENUES			336,126.00	336,126.00	221,704.86	336,126.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	118.00	2,334.38	118.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	574,437.00	574,437.00	168,388.32	574,437.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	760,880.00	760,880.00	152,446.28	760,880.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,335,117.00	1,335,233.00	321,167.98	1,335,233.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	146,722.00	146,722.00	36,334.19	146,722.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,293.00	98,303.00	21,929.32	98,303.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	314,749.00	335,349.00	46,284.28	335,349.00	0.00	0.0%
Unemployment Insurance		3501-3502	687.00	688.00	153.23	688.00	0.00	0.0%
Workers' Compensation		3601-3602	26,702.00	26,705.00	6,132.34	26,705.00	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	39,104.00	39,106.00	8,957.20	39,106.00	0.00	0.0%
PERS Reduction		3801-3802	20,600.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,856.00	1,858.00	699.62	1,858.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			648,493.00	648,508.00	120,490.18	648,508.00	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	15,600.00	15,600.00	1,988.54	15,600.00	0.00	0.0%
Noncapitalized Equipment		4400	13,000.00	18,692.00	6,513.93	18,692.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,600.00	34,292.00	8,502.47	34,292.00	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	17,050.00	17,050.00	4,301.07	17,050.00	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	205,160.00	110,116.00	0.00	110,116.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,250.00	39,218.00	123.21	39,218.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	391,400.00	391,400.00	12,175.93	391,400.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	613.73	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			627,860.00	562,782.00	17,213.94	562,782.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	824,482.00	1,035,899.00	246,874.46	1,035,899.00	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	4,801,492.00	4,898,228.00	50,434.50	4,898,228.00	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	17,132.00	26,927.00	3,238.38	26,927.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,443,106.00	5,881,055.00	300,547.34	5,881,055.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, EXPENDITURES			6,083,176.00	19,842,994.00	767,921.69	19,842,994.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	848,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			848,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			848,000.00	817,000.00	0.00	817,000.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	1,171,525.20
Total, Restricted Balance		<u>1,171,525.20</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00	0.00	0.0%
5) TOTAL REVENUES			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3899	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	13,069,982.00	13,069,982.00	0.00	13,069,982.00	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			13,069,982.00	13,069,982.00	0.00	13,069,982.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			980,027.00	951,027.00	(1,817.75)	951,027.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(846,000.00)	(817,000.00)	0.00	(817,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,027.00	134,027.00	(1,817.75)	134,027.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,512,140.91	17,512,140.91		17,512,140.91	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)			17,512,140.91	17,512,140.91		17,512,140.91		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,140.91	17,512,140.91		17,512,140.91		
2) Ending Balance, June 30 (E + F1e)			17,646,167.91	17,646,167.91		17,646,167.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,646,167.91	17,646,167.91		17,646,167.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,041,482.00	14,012,482.00	0.00	14,012,482.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	8,527.00	8,527.00	(1,817.75)	8,527.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00	0.00	0.0%
TOTAL, REVENUES			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	94,000.00	94,000.00	0.00	94,000.00	0.00	0.0%
Debt Service - Interest		7438	9,830,016.00	9,830,016.00	0.00	9,830,016.00	0.00	0.0%
Other Debt Service - Principal		7439	3,145,966.00	3,145,966.00	0.00	3,145,966.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,069,982.00	13,069,982.00	0.00	13,069,982.00	0.00	0.0%
TOTAL, EXPENDITURES			13,069,982.00	13,069,982.00	0.00	13,069,982.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	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	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8885	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8878	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	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)								
			(846,000.00)	(817,000.00)	0.00	(817,000.00)		

		2013/14
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00	0.00	0.0%
5) TOTAL REVENUES			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	304,125.00	304,125.00	81,827.98	304,125.00	0.00	0.0%
3) Employee Benefits		3000-3699	111,043.00	111,043.00	26,006.78	111,043.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,735.00	12,735.00	604.51	12,735.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5899	5,261,505.00	5,261,505.00	2,203,405.21	5,261,505.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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 EXPENSES			5,689,408.00	5,689,408.00	2,291,844.48	5,689,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,408.00)	(789,408.00)	(691,206.75)	(789,408.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(789,408.00)	(789,408.00)	(691,205.75)	(789,408.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,782,452.68	3,782,452.68		3,782,452.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,782,452.68	3,782,452.68		3,782,452.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,782,452.68	3,782,452.68		3,782,452.68		
2) Ending Net Position, June 30 (E + F1e)			2,973,044.68	2,973,044.68		2,973,044.68		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,973,044.68	2,973,044.68		2,973,044.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	100,000.00	100,000.00	105.15	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,800,000.00	4,800,000.00	1,600,532.58	4,800,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00	0.00	0.0%
TOTAL, REVENUES			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,538.00	45,538.00	14,809.08	45,538.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	258,587.00	258,587.00	47,018.90	258,587.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			304,125.00	304,125.00	61,827.98	304,125.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	25,074.00	25,074.00	7,074.30	25,074.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,285.00	23,285.00	4,367.08	23,285.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,168.00	47,689.00	10,965.84	47,689.00	0.00	0.0%
Unemployment Insurance		3501-3502	152.00	152.00	28.55	152.00	0.00	0.0%
Workers' Compensation		3601-3602	6,083.00	6,083.00	1,141.74	6,083.00	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	8,441.00	8,441.00	2,205.79	8,441.00	0.00	0.0%
PERS Reduction		3801-3802	3,521.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	339.00	339.00	223.68	339.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,043.00	111,043.00	26,006.78	111,043.00	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	2,735.00	2,735.00	604.51	2,735.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,735.00	12,735.00	604.51	12,735.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	25.00	5,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	820,000.00	820,000.00	902,501.38	820,000.00	0.00	0.0%
Operations and Housekeeping Services		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,436,505.00	4,436,505.00	1,300,678.83	4,436,505.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,261,505.00	5,261,505.00	2,203,405.21	5,261,505.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,689,408.00	5,689,408.00	2,291,844.48	5,689,408.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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	39,801.90	40,084.53	40,084.53	40,084.53	0.00	0%
2. Special Education	836.38	838.45	838.45	838.45	0.00	0%
HIGH SCHOOL						
3. General Education	17,770.72	17,769.12	17,769.12	17,769.12	0.00	0%
4. Special Education	539.52	563.63	563.63	563.63	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	78.89	78.89	78.89	78.89	0.00	0%
7. TOTAL, K-12 ADA	59,027.41	59,334.62	59,334.62	59,334.62	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	389.28	389.28	389.28	389.28	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	59,416.69	59,723.90	59,723.90	59,723.90	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47680) (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	266.20	271.15	271.15	271.15	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	266.20	271.15	271.15	271.15	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 637)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS									
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
SUBTOTAL ASSETS									
Liabilities									
Accounts Payable									
Due To Other Funds									
Current Loans									
Deferred Revenues									
SUBTOTAL LIABILITIES									
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS									
E. NET INCREASE/DECREASE									
(B - C + D)									
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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

Elk Grove Unified
Sacramento County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	60,620,531.00	67,020,932.00	73,585,323.00	42,189,538.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	38,397,990.00	14,881,964.00	744,098.00	14,480,548.00	50,403,981.00	(45,790,264.00)	273,986,242.00	273,986,242.00
Property Taxes	38,944.00	28,725,854.00	36,501.00	1,217,671.00	0.00	0.00	69,830,272.00	69,830,272.00
Miscellaneous Funds	12,640.00	(198,972.00)	(257,573.00)	147,997.00	0.00	0.00	(573,665.00)	(573,665.00)
Federal Revenue	6,860,323.00	530,383.00	3,620,850.00	1,738,775.00	8,839,247.00	0.00	41,133,133.00	41,133,133.00
Other State Revenue	4,598,089.00	4,810,599.00	943,795.00	62,586.00	11,176,462.00	46,790,264.00	112,003,589.00	112,003,589.00
Other Local Revenue	2,135,750.00	1,105,388.00	2,116,444.00	711,903.00	(1,017,109.00)	0.00	12,984,031.00	12,984,031.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	52,043,736.00	49,655,216.00	7,204,115.00	18,359,480.00	69,402,581.00	0.00	509,363,602.00	509,363,602.00
C. DISBURSEMENTS								
Certificated Salaries	21,400,334.00	21,300,471.00	21,296,344.00	22,134,228.00	5,456,501.00	0.00	261,869,307.00	261,869,307.00
Classified Salaries	5,513,094.00	5,365,734.00	5,324,748.00	5,900,170.00	2,076,622.00	0.00	66,013,823.00	66,013,823.00
Employee Benefits	9,931,926.00	9,843,726.00	9,862,548.00	9,710,178.00	1,035,000.00	0.00	117,404,240.00	117,404,240.00
Books and Supplies	3,051,640.00	2,631,333.00	3,192,588.00	4,062,288.00	13,022,805.00	0.00	36,901,272.00	36,901,272.00
Services	5,129,252.00	3,461,424.00	3,905,618.00	4,491,337.00	7,285,494.00	0.00	47,387,638.00	47,387,638.00
Capital Outlay	116,718.00	122,366.00	139,655.00	67,071.00	170,881.00	0.00	1,287,117.00	1,287,117.00
Other Outgo	11,439.00	25,073.00	(17,715.00)	289,058.00	0.00	0.00	470,947.00	470,947.00
Interfund Transfers Out	0.00	0.00	0.00	328,056.00	1,190,554.00	0.00	1,518,610.00	1,518,610.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	45,154,403.00	42,750,127.00	43,703,786.00	46,982,366.00	30,237,857.00	0.00	532,852,954.00	532,852,954.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	695,188.00	(147,008.00)	(258,895.00)	296,852.00	0.00	0.00	2,074,500.00	
Accounts Receivable	1,702,949.00	1,056,928.00	2,587,845.00	1,522,219.00	0.00	0.00	107,296,006.00	
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	1,989,448.00	
Stores	45,258.00	32,574.00	41,336.00	30,062.00	0.00	0.00	315,644.00	
Prepaid Expenditures	(845.00)	(23,567.00)	(1,816,236.00)	(168,521.00)	0.00	0.00	(12,963.00)	
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS	2,442,550.00	918,927.00	754,050.00	1,680,602.00	0.00	0.00	111,662,635.00	
Liabilities								
Accounts Payable	3,266,665.00	1,890,233.00	(4,199,441.00)	15,237.00	0.00	0.00	18,134,993.00	
Due To Other Funds	(385,045.00)	(324,855.00)	(401,741.00)	(319,734.00)	0.00	0.00	3,896,278.00	
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00	
Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	4,854,674.00	
SUBTOTAL LIABILITIES	2,881,620.00	1,565,378.00	(4,601,182.00)	(304,497.00)	0.00	0.00	76,885,945.00	
Nonoperating								
Suspense Clearing	(49,862.00)	285,753.00	(231,346.00)	(238,444.00)	0.00	0.00	0.00	
TOTAL BALANCE SHEET	(488,932.00)	(360,698.00)	5,123,886.00	1,746,655.00	0.00	0.00	34,776,690.00	
E. NET INCREASE/DECREASE								
(B - C + D)	6,400,401.00	6,544,391.00	(31,375,785.00)	(26,876,231.00)	39,164,724.00	0.00	11,287,338.00	(23,489,352.00)
F. ENDING CASH (A + E)	67,020,932.00	73,565,323.00	42,189,538.00	15,313,307.00				
G. ENDING CASH, PLUS CASH								
ACCRUALS AND ADJUSTMENTS							54,478,031.00	

ACTUALS THROUGH THE MONTH OF													
(Enter Month Name)		Object	July	August	September	October	November	December	January	February			
A. BEGINNING CASH			15,313,307.00	21,367,149.00	13,994,765.00	11,850,989.00	7,524,711.00	4,625,987.00	59,764,144.00	58,508,644.00			
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment		8010-8019	13,919,812.00	13,919,812.00	39,631,508.00	25,055,660.00	25,055,660.00	39,631,508.00	25,055,660.00	25,055,660.00			
Property Taxes		8020-8079	933,742.00	4,314.00	3,241.00	24,181.00	119,686.00	159,592.00	38,169,107.00	384.00			
Miscellaneous Funds		8080-8099	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)			
Federal Revenue		8100-8299	154,320.00	911,642.00	3,308,739.00	667,121.00	(1,844,637.00)	13,545,496.00	2,302,665.00	506,220.00			
Other State Revenue		8300-8599	4,836,472.00	4,106,308.00	(4,699,603.00)	5,940,728.00	2,781,792.00	8,651,895.00	3,470,160.00	4,813,980.00			
Other Local Revenue		8600-8799	119,560.00	1,648,893.00	708,825.00	884,268.00	1,444,663.00	2,676,189.00	847,519.00	489,597.00			
Interfund Transfers In		8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
All Other Financing Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TOTAL RECEIPTS			19,915,236.00	20,542,306.00	38,904,041.00	32,493,289.00	27,508,494.00	64,616,010.00	69,796,431.00	30,799,631.00			
C. DISBURSEMENTS													
Certificated Salaries		1000-1999	19,553,766.00	21,168,562.00	20,832,757.00	21,432,967.00	21,928,760.00	981,383.00	42,088,406.00	21,022,228.00			
Classified Salaries		2000-2999	4,540,029.00	5,018,092.00	5,043,051.00	5,438,159.00	5,463,860.00	1,009,394.00	9,965,505.00	5,237,624.00			
Employee Benefits		3000-3999	9,345,008.00	9,824,460.00	11,555,618.00	9,770,706.00	9,843,988.00	3,022,041.00	18,813,685.00	9,771,790.00			
Books and Supplies		4000-4999	(121,302.00)	358,830.00	799,648.00	694,295.00	522,037.00	859,182.00	765,138.00	675,982.00			
Services		5000-5999	222,567.00	3,917,257.00	1,597,584.00	4,176,271.00	3,615,743.00	3,832,564.00	2,082,735.00	2,672,249.00			
Capital Outlay		6000-6599	4,389.00	306.00	49,379.00	0.00	46,051.00	29,649.00	33,607.00	0.00			
Other Outgo		7000-7499	(3,489.00)	3,174.00	0.00	96,377.00	0.00	0.00	(420.00)	22,759.00			
Interfund Transfers Out		7500-7629	0.00	0.00	0.00	0.00	0.00	(10,111.00)	0.00	0.00			
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TOTAL DISBURSEMENTS			33,540,968.00	40,280,780.00	39,877,607.00	41,655,775.00	41,418,419.00	9,421,102.00	73,728,656.00	39,302,542.00			
D. BALANCE SHEET TRANSACTIONS													
Assets													
Cash Not in Treasury		9111-9199	1,359,979.00	180,466.00	(13,516.00)	(44,807.00)	(18,750.00)	705,608.00	(68,882.00)	(621,763.00)			
Accounts Receivable		9200-9299	30,762,941.00	12,160,449.00	967,756.00	5,157,338.00	10,152,516.00	11,253,326.00	1,409,009.00	1,638,720.00			
Due From Other Funds		9310	826,285.00	1,184,323.00	0.00	0.00	0.00	(1,160.00)	0.00	0.00			
Stores		9320	34,152.00	41,846.00	39,748.00	(11,448.00)	12,453.00	(18,530.00)	38,762.00	28,452.00			
Prepaid Expenditures		9330	1,871,408.00	0.00	0.00	0.00	0.00	0.00	0.00	(75,202.00)			
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
SUBTOTAL ASSETS			34,854,765.00	13,557,114.00	693,996.00	5,095,082.00	10,146,219.00	11,939,244.00	1,379,679.00	970,207.00			
Liabilities													
Accounts Payable		9500-9599	15,237,367.00	132,380.00	417,972.00	1,267,167.00	(867,394.00)	7,876,395.00	(6,272,530.00)	(628,088.00)			
Due To Other Funds		9610	11,157.00	2,001,618.00	504,353.00	(1,081,306.00)	0.00	(748,525.00)	4,987,881.00	(347,525.00)			
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Deferred Revenues		9650	0.00	(1,404.00)	0.00	0.00	0.00	4,856,079.00	0.00	0.00			
SUBTOTAL LIABILITIES			15,248,524.00	2,132,574.00	922,325.00	185,861.00	(867,394.00)	11,983,949.00	(1,284,649.00)	(978,563.00)			
Nonoperating													
Suspense Clearing		9910	73,333.00	941,551.00	(941,871.00)	(73,013.00)	(2,412.00)	(12,046.00)	10,197.00	125,583.00			
TOTAL BALANCE SHEET TRANSACTIONS			0.00	19,679,574.00	12,366,091.00	(1,170,210.00)	4,836,208.00	11,011,201.00	(56,751.00)	2,674,726.00			
E. NET INCREASE/DECREASE													
(B - C + D)			6,063,842.00	(7,372,384.00)	(2,143,716.00)	(4,336,278.00)	(2,896,724.00)	55,138,167.00	(1,257,500.00)	(6,430,668.00)			
F. ENDING CASH (A + E)			21,367,149.00	13,994,765.00	11,850,989.00	7,524,711.00	4,625,987.00	59,764,144.00	58,508,644.00	52,075,986.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Elk Grove Unified
Sacramento County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	52,075,986.00	61,681,058.00	68,468,053.00	40,610,972.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	39,631,508.00	15,590,188.00	779,510.00	14,575,848.00	58,797,282.00	(46,243,112.00)	290,456,504.00	290,456,504.00
Property Taxes	1,709,321.00	28,133,330.00	469,881.00	103,492.00	0.00	0.00	69,830,271.00	69,830,271.00
Miscellaneous Funds	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	0.00	0.00	(584,042.00)	(584,042.00)
Federal Revenue	6,860,323.00	530,383.00	3,620,850.00	1,739,776.00	8,839,245.00		41,133,133.00	41,133,133.00
Other State Revenue	3,462,599.00	2,991,206.00	1,568,619.00	(39,710.00)	14,953,794.00	46,243,112.00	99,080,353.00	99,080,353.00
Other Local Revenue	1,486,363.00	682,373.00	2,762,646.00	288,876.00	(1,017,110.00)		12,984,031.00	12,984,031.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS	53,101,446.00	47,878,810.00	9,152,836.00	16,618,610.00	81,573,211.00	0.00	512,900,250.00	512,900,250.00
C. DISBURSEMENTS								
Certificated Salaries	21,725,249.00	21,653,276.00	21,621,135.00	22,886,904.00	5,499,675.00		262,183,068.00	262,183,068.00
Classified Salaries	5,616,382.00	5,468,233.00	5,427,028.00	6,003,870.00	2,087,732.00		66,366,989.00	66,366,989.00
Employee Benefits	9,965,317.00	9,849,512.00	9,892,946.00	9,723,693.00	1,086,306.00		122,464,953.00	122,464,953.00
Books and Supplies	1,066,872.00	778,588.00	1,203,606.00	975,097.00	19,738,233.00		27,944,088.00	27,944,088.00
Services	4,594,107.00	2,965,883.00	3,421,539.00	3,982,814.00	8,318,900.00		45,409,983.00	45,409,983.00
Capital Outlay	0.00	0.00	0.00	38,653.00	5,961.00		207,999.00	207,999.00
Other Outgo	9,515.00	(14,375.00)	567,544.00	546,493.00	(834,831.00)		391,747.00	391,747.00
Interfund Transfers Out	0.00	0.00	0.00	338,167.00	1,190,554.00		1,518,610.00	1,518,610.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS	43,007,442.00	40,731,117.00	42,133,803.00	44,286,696.00	37,092,630.00	0.00	526,487,437.00	526,487,437.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	695,186.00	(147,008.00)	(258,895.00)	296,852.00	0.00		2,074,500.00	2,074,500.00
Accounts Receivable	1,702,949.00	1,056,928.00	2,587,845.00	1,522,219.00	0.00		80,065,996.00	80,065,996.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00		1,989,448.00	1,989,448.00
Stores	45,258.00	32,574.00	41,336.00	30,052.00	0.00		315,644.00	315,644.00
Prepaid Expenditures	(845.00)	(23,567.00)	(1,616,236.00)	(188,521.00)	0.00		(12,963.00)	(12,963.00)
Other Current Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL ASSETS	2,442,550.00	918,927.00	754,050.00	1,680,602.00	0.00	0.00	84,432,625.00	84,432,625.00
Liabilities								
Accounts Payable	3,266,665.00	1,890,233.00	(4,199,441.00)	15,237.00	0.00		18,134,993.00	18,134,993.00
Due To Other Funds	(385,045.00)	(324,855.00)	(401,741.00)	(319,734.00)	0.00		3,896,278.00	3,896,278.00
Current Loans	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00		4,854,675.00	4,854,675.00
SUBTOTAL LIABILITIES	2,881,620.00	1,565,378.00	(4,601,182.00)	(304,497.00)	0.00	0.00	26,885,946.00	26,885,946.00
Nonoperating								
Suspense Clearing	(49,882.00)	285,753.00	(231,346.00)	(125,867.00)	0.00		0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	(438,932.00)	(360,698.00)	5,123,886.00	1,859,232.00	0.00	0.00	57,546,679.00	57,546,679.00
E. NET INCREASE/DECREASE								
(B - C + D)	9,605,072.00	6,786,955.00	(27,857,061.00)	(25,818,854.00)	44,480,681.00	0.00	43,959,492.00	(10,587,187.00)
F. ENDING CASH (A + E)	61,681,058.00	68,468,053.00	40,610,972.00	14,792,118.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							59,272,789.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	(B) Change (Col. C-A/A) %	2014-15 Projection (C)	(D) Change (Col. E-C/C) %	2015-16 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES current year - Column A - is extracted) (Enter projections for subsequent years 1 and 2 in Columns C and E;						
1. LCFF/Revenue Limit Sources	8010-8099	336,066,155.00	4.86%	352,396,860.00	3.22%	363,750,168.00
2. Federal Revenues	8100-8299	89,908.00	0.00%	89,908.00	0.00%	89,908.00
3. Other State Revenues	8300-8599	46,642,792.00	-1.17%	46,095,640.00	0.10%	46,143,150.00
4. Other Local Revenues	8600-8799	3,158,914.00	0.00%	3,158,914.00	0.00%	3,158,914.00
5. Other Financing Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(53,095,486.00)	6.25%	(56,413,132.00)	6.02%	(59,806,997.00)
6. Total (Sum lines A) thru A5c)		332,862,283.00	3.75%	345,328,190.00	2.32%	353,335,143.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				209,419,372.00		210,197,562.00
a. Base Salaries				209,419,372.00		210,197,562.00
b. Step & Column Adjustment				3,141,291.00		2,432,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,363,101.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	209,419,372.00	0.37%	210,197,562.00	1.16%	212,630,462.00
2. Classified Salaries				36,536,122.00		36,533,294.00
a. Base Salaries				36,536,122.00		36,533,294.00
b. Step & Column Adjustment				73,072.00		62,153.00
c. Cost-of-Living Adjustment				(75,900.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,536,122.00	-0.01%	36,533,294.00	0.17%	36,595,447.00
3. Employee Benefits	3000-3999	84,081,036.00	4.80%	88,118,170.00	5.75%	93,186,250.00
4. Books and Supplies	4000-4999	9,144,067.00	-11.26%	8,114,573.00	0.00%	8,114,573.00
5. Services and Other Operating Expenditures	5000-5999	18,887,907.00	0.37%	18,957,404.00	1.32%	19,208,110.00
6. Capital Outlay	6000-6999	49,259.00	-49.99%	24,635.00	0.00%	24,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	232,108.00	-12.58%	202,908.00	0.00%	202,908.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,178,650.00)	15.57%	(8,296,093.00)	2.25%	(8,482,840.00)
9. Other Financing Uses	7600-7629	1,518,610.00	0.00%	1,518,610.00	0.00%	1,518,610.00
a. Transfers Out	7630-7699	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses						
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B) thru B10)		352,689,831.00	0.76%	355,371,063.00	2.15%	362,998,155.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		51,751,242.12		31,923,694.12		21,880,821.12
2. Ending Fund Balance (Sum lines C and D1)		31,923,694.12		21,880,821.12		12,217,809.12
3. Components of Ending Fund Balance (Form 011)	9710-9719	301,517.42		301,517.42		301,517.42
a. Nonspendable						
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	20,922,176.70		10,779,303.70		866,291.70
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,923,694.12		21,880,821.12		12,217,809.12

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,700,000.00		10,800,000.00		11,050,000.00
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.						
1.) Adjustment of -\$2,363,101 for certificated salaries (B1.d.) represent one-time expenditures associated with 11 FTE teachers supporting Title I schools due to sequestration. 2.) Adjustment of -\$75,900 for classified salaries (B2.d.) represents one-time expenditures associated with Common Core State Standards training support.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,176,694.00	1.80%	7,305,874.00	2.20%	7,466,603.00
2. Federal Revenues	8100-8299	41,043,225.00	0.00%	41,043,225.00	0.00%	41,043,225.00
3. Other State Revenues	8300-8599	65,360,797.00	-18.94%	52,984,713.00	1.00%	53,514,592.00
4. Other Local Revenues	8600-8799	9,825,117.00	0.00%	9,825,117.00	0.00%	9,825,117.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	53,095,486.00	6.25%	56,413,132.00	6.02%	59,806,997.00
6. Total (Sum lines A1 thru A5c)		176,501,319.00	-5.06%	167,572,061.00	2.44%	171,656,534.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,449,935.00		51,985,506.00
b. Step & Column Adjustment				786,749.00		779,783.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,251,178.00)		577,066.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,449,935.00	-0.89%	51,985,506.00	2.61%	53,342,355.00
2. Classified Salaries						
a. Base Salaries				29,477,702.00		29,833,695.00
b. Step & Column Adjustment				58,955.00		59,667.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				297,038.00		297,304.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,477,702.00	1.21%	29,833,695.00	1.20%	30,190,666.00
3. Employee Benefits	3000-3999	33,323,205.00	3.07%	34,346,783.00	6.64%	36,626,875.00
4. Books and Supplies	4000-4999	27,757,203.00	-28.56%	19,829,514.00	0.85%	19,997,588.00
5. Services and Other Operating Expenditures	5000-5999	28,499,731.00	-7.18%	26,452,579.00	0.99%	26,714,277.00
6. Capital Outlay	6000-6999	1,237,858.00	-85.19%	183,364.00	0.00%	183,364.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,791,526.00	-2.79%	1,741,526.00	0.00%	1,741,526.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,625,963.00	19.86%	6,743,406.00	2.77%	6,930,153.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		180,163,123.00	-5.02%	171,116,373.00	2.69%	175,726,804.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,661,804.00)		(3,544,312.00)		(4,070,270.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,782,792.50		19,120,988.50		15,576,676.50
2. Ending Fund Balance (Sum lines C and D1)		19,120,988.50		15,576,676.50		11,506,406.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	385,651.00		385,651.00		385,651.00
b. Restricted	9740	18,735,337.50		15,191,025.50		11,120,755.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,120,988.50		15,576,676.50		11,506,406.50

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decreases amounts for lines B1.d. represents one-time expenditures related to Common Core State Standards staff development and technology -\$1,758,342 and increase in staff costs related to growth in preschool special education children +\$507,164. Increase amounts for lines B2.d. represent projection of staff costs related to projected increase in preschool special education children.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	343,242,849.00	4.80%	359,702,734.00	3.20%	371,216,771.00
2. Federal Revenues	8100-8299	41,133,133.00	0.00%	41,133,133.00	0.00%	41,133,133.00
3. Other State Revenues	8300-8599	112,003,589.00	-11.54%	99,080,353.00	0.58%	99,657,742.00
4. Other Local Revenues	8600-8799	12,984,031.00	0.00%	12,984,031.00	0.00%	12,984,031.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		509,363,602.00	0.69%	512,900,251.00	2.36%	524,991,677.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				261,869,307.00		262,183,068.00
b. Step & Column Adjustment				3,928,040.00		3,212,683.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,614,279.00)		577,066.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	261,869,307.00	0.12%	262,183,068.00	1.45%	265,972,817.00
2. Classified Salaries						
a. Base Salaries				66,013,824.00		66,366,989.00
b. Step & Column Adjustment				132,027.00		121,820.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				221,138.00		297,304.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,013,824.00	0.53%	66,366,989.00	0.63%	66,786,113.00
3. Employee Benefits	3000-3999	117,404,241.00	4.31%	122,464,953.00	6.00%	129,813,125.00
4. Books and Supplies	4000-4999	36,901,270.00	-24.27%	27,944,087.00	0.60%	28,112,161.00
5. Services and Other Operating Expenditures	5000-5999	47,387,638.00	-4.17%	45,409,983.00	1.13%	45,922,387.00
6. Capital Outlay	6000-6999	1,287,117.00	-83.84%	207,999.00	0.00%	207,999.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,023,634.00	-3.91%	1,944,434.00	0.00%	1,944,434.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,552,687.00)	0.00%	(1,552,687.00)	0.00%	(1,552,687.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,518,610.00	0.00%	1,518,610.00	0.00%	1,518,610.00
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)		532,852,954.00	-1.19%	526,487,436.00	2.32%	538,724,959.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(23,489,352.00)		(13,587,185.00)		(13,733,282.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		74,534,034.62		51,044,682.62		37,457,497.62
2. Ending Fund Balance (Sum lines C and D1)		51,044,682.62		37,457,497.62		23,724,215.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	687,168.42		687,168.42		687,168.42
b. Restricted	9740	18,735,337.50		15,191,025.50		11,120,755.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	20,922,176.70		10,779,303.70		866,291.70
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		51,044,682.62		37,457,497.62		23,724,215.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		10,700,000.00		10,800,000.00		11,050,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.05%		2.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		59,255.73		59,334.62		59,334.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		532,852,954.00		526,487,436.00		538,724,959.00
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)		532,852,954.00		526,487,436.00		538,724,959.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,657,059.08		10,529,748.72		10,774,499.18
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,657,059.08		10,529,748.72		10,774,499.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals		
Current Year (2013-14)	59,027.41	59,334.62	0.5%	Met
1st Subsequent Year (2014-15)	59,027.41	59,334.62	0.5%	Met
2nd Subsequent Year (2015-16)	59,027.41	59,334.62	0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	61,342	61,685	0.6%	Met
1st Subsequent Year (2014-15)	61,342	61,685	0.6%	Met
2nd Subsequent Year (2015-16)	61,342	61,685	0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2010-11)	58,927	62,416	94.4%
Second Prior Year (2011-12)	58,794	62,123	94.6%
First Prior Year (2012-13)	58,848	61,342	95.9%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	59,256	61,685	96.1%	Not Met
1st Subsequent Year (2014-15)	59,335	61,685	96.2%	Not Met
2nd Subsequent Year (2015-16)	59,335	61,685	96.2%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	338,847,667.00	343,819,328.00	1.5%	Met
1st Subsequent Year (2014-15)	346,077,074.00	360,289,590.00	4.1%	Not Met
2nd Subsequent Year (2015-16)	353,678,448.00	371,816,538.00	5.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

2014-15 projected revenue is based on the mid-range of expected new revenue. 2015-16 is based on School Services of California, Inc. minimum Cost Price Index (CPI) revenue increase.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	288,434,188.37	301,098,323.72	95.8%
Second Prior Year (2011-12)	288,662,473.08	301,234,231.83	95.8%
First Prior Year (2012-13)	315,655,875.92	331,965,292.46	95.1%
	Historical Average Ratio:		95.6%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	92.6% to 98.6%	92.6% to 98.6%	92.6% to 98.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	330,036,530.00	351,171,221.00	94.0%	Met
1st Subsequent Year (2014-15)	334,849,026.00	353,852,453.00	94.6%	Met
2nd Subsequent Year (2015-16)	342,412,159.00	361,479,545.00	94.7%	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 MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

District's Other Revenues and Expenditures Standard Percentage Range:

-5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	29,181,402.00	41,133,133.00	41.0%	Yes
1st Subsequent Year (2014-15)	29,181,402.00	41,133,133.00	41.0%	Yes
2nd Subsequent Year (2015-16)	29,181,402.00	41,133,133.00	41.0%	Yes

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	98,886,608.00	112,003,589.00	13.3%	Yes
1st Subsequent Year (2014-15)	98,886,608.00	99,080,353.00	0.2%	No
2nd Subsequent Year (2015-16)	99,479,005.00	99,657,742.00	0.2%	No

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	6,369,898.00	12,984,031.00	103.8%	Yes
1st Subsequent Year (2014-15)	6,369,898.00	12,984,031.00	103.8%	Yes
2nd Subsequent Year (2015-16)	6,369,898.00	12,984,031.00	103.8%	Yes

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	21,996,737.00	36,901,270.00	67.8%	Yes
1st Subsequent Year (2014-15)	23,178,361.00	27,944,087.00	20.8%	Yes
2nd Subsequent Year (2015-16)	22,978,543.00	28,112,161.00	22.3%	Yes

Explanation:
(required if Yes)

The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	41,236,246.00	47,387,638.00	14.9%	Yes
1st Subsequent Year (2014-15)	41,558,629.00	45,409,983.00	9.3%	Yes
2nd Subsequent Year (2015-16)	42,070,856.00	45,922,387.00	9.2%	Yes

Explanation:
(required if Yes)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	134,437,808.00	166,120,753.00	23.6%	Not Met
1st Subsequent Year (2014-15)	134,437,808.00	153,197,517.00	14.0%	Not Met
2nd Subsequent Year (2015-16)	135,030,305.00	153,774,806.00	13.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	63,232,983.00	84,288,908.00	33.3%	Not Met
1st Subsequent Year (2014-15)	64,736,890.00	73,354,070.00	13.3%	Not Met
2nd Subsequent Year (2015-16)	65,049,399.00	74,034,548.00	13.8%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

The current year includes deferred revenue not included in the Adopted Budget.

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

The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.

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

The current year includes deferred revenue not included in the Adopted Budget.

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

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

The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

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

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,856,225.32	10,342,848.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c)		10,342,848.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1996)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.1%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(19,827,548.00)	352,889,831.00	5.6%	Not Met
1st Subsequent Year (2014-15)	(10,042,873.00)	355,371,083.00	2.8%	Not Met
2nd Subsequent Year (2015-16)	(9,683,012.00)	362,998,155.00	2.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

We will be spending down our reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	51,044,882.62	Met
1st Subsequent Year (2014-15)	37,457,497.62	Met
2nd Subsequent Year (2015-16)	23,724,216.62	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2013-14)	15,313,307.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	59,266	59,335	59,335
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent
(Line B3 times Line B4)
- 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
532,852,954.00	526,487,436.00	538,724,959.00
0.00		
532,852,954.00	526,487,436.00	538,724,959.00
2%	2%	2%
10,657,059.08	10,529,748.72	10,774,499.18
0.00	0.00	0.00
10,657,059.08	10,529,748.72	10,774,499.18

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,700,000.00	10,800,000.00	11,050,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	10,700,000.00	10,800,000.00	11,050,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.05%	2.05%
District's Reserve Standard (Section 10B, Line 7):	10,667,059.08	10,529,748.72	10,774,499.18
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

The district will use temporary borrowing from Funds 25, 35, 49, and 67 as needed to support Funds 01, 11, and 12.

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 budget adoption.

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(48,938,628.00)	(52,908,299.00)	8.1%	3,969,671.00	Not Met
1st Subsequent Year (2014-15)	(52,986,106.00)	(56,413,132.00)	6.5%	3,447,026.00	Not Met
2nd Subsequent Year (2015-16)	(56,220,583.00)	(58,806,997.00)	6.4%	3,586,414.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met
1st Subsequent Year (2014-15)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met
2nd Subsequent Year (2015-16)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

We have experienced significant growth in the area of special education. We have adjusted our projections accordingly.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

We have reduced the amount of unrestricted general fund support to the Food and Nutrition Services Fund 13.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	Fund 01, unrestricted resource 0000	Fund 01, object 3900	3,155,642
State School Building Loans				
Compensated Absences				9,652,237

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

1995 Mello Roos Bonds	15	52/8611	52/743x	17,663,748
1998 & 2001 Mello Roos Bonds	19 & 22	52/8611	52/743x	0
2003 Mello Roos Bonds	24	52/8611	52/743x	12,015,001
2005 Mello Roos Bonds	26	52/8611	52/743x	40,220,000
2008 Mello Roos Bonds	29	52/8611	52/743x	31,226,113
2012 Refunding Series	27	52/8611	52/743x	84,065,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,577,821	1,577,821	1,577,821	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

1995 Mello Roos Bonds	3,528,575	3,528,575	3,538,575	3,548,576
1998 & 2001 Mello Roos Bonds	3,955,000	0	0	0
2003 Mello Roos Bonds	1,623,763	1,624,463	1,623,363	1,620,462
2005 Mello Roos Bonds	2,469,394	2,467,194	2,469,094	2,469,994
2008 Mello Roos Bonds	2,063,813	2,063,813	2,063,813	2,063,812
2012 Refunding Series	1,452,416	3,291,936	3,364,886	3,351,988
Total Annual Payments:	16,670,782	14,553,804	14,637,554	13,054,832
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
316,262,726.00	316,262,726.00
253,505,097.00	253,505,097.00

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

Actuarial	Actuarial
Jan 25, 2011	Jan 25, 2011

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
28,250,297.00	28,250,297.00
28,250,297.00	28,250,297.00
28,250,297.00	28,250,297.00

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

15,399,466.00	16,126,767.00
15,399,466.00	16,126,767.00
15,399,466.00	16,126,737.00

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

10,018,094.00	10,018,094.00
10,018,094.00	10,018,194.00
10,018,094.00	10,018,194.00

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

1,169	1,169
1,269	1,269
1,369	1,369

4. Comments:

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.

The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$880 annually. Additionally the district makes a contribution of 2.00% to 2% which varies by bargaining unit based on annual district salaries.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
15,283,000.00	15,263,000.00
0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00

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

3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00

4. Comments:

The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e., 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.

The dental, vision and prescription drug coverage is funded as a pay-as-you-go basis. The workers' compensation coverage is funded as a

S8. Status of Labor Agreements

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

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

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

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

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

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

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

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,096.1	3,097.4	3,097.4	3,097.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 05, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 21, 2013

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

Yes

If Yes, date of budget revision board adoption:

Oct 31, 2013

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2015

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

6,772,264

6,772,264

6,772,264

% change in salary schedule from prior year
or

2.7%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
34,460,627	37,217,477	40,194,875
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,212,058	4,212,058	4,212,058
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	1,681.1	1,726.6	1,726.6	1,726.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 19, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 01, 2013

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

Yes

If Yes, date of budget revision board adoption:

Oct 31, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 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 the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement:

174,758

174,758

174,758

% change in salary schedule from prior year
or

2.7%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

661,418

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

1,738,724

1,738,724

1,738,724

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
18,474,153	19,952,085	21,548,252
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

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

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

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

No		
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--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
132,020	132,020	132,020
0.2%	0.2%	0.2%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	421.8	441.7	441.7	441.7

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,156,046	1,156,046	1,156,046
2.7%	2.7%	2.7%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
5,058,916	5,463,629	5,900,719
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
72,477	72,477	72,477
0.2%	0.2%	0.2%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Yes

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

No

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

No

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

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?

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. Local Control Funding Formula (LCFF)

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2013-14 we have recognized growth of 343 students above 2012-13 CBEDS. For the 2014-15 and 2015-16 school years we are projecting flat enrollment.
2. The LCFF calculations are based upon the State's final approved budget. We are currently budgeting an increase of \$306 per ADA as proposed in the Governor's Local Control Funding Formula.

In 2014-15 and 2015-16 we have budgeted a revenue increase of 4% and 2.8% respectively.

B. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue from prior year. Sequestration of 5.8% has been included.

C. Other State (Categorical) Revenues

1. The changes in budgeted amounts the remaining restricted State programs are based on award notifications projected for 2013-14 and not include deferred revenue from prior year.

GENERAL FUND - 01 (Cont.)

II. EXPENDITURES

A. Growth

1. The District will need to reserve funds over the next three years to accommodate the additional costs (both one-time and ongoing) of opening one new elementary school in 2015-16.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 and 2015-16 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$20,922,177 of one-time funds in the district's unrestricted General Fund which will be used for future year operations.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. Local Control Funding Formula (LCFF)

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2013-14 budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment. Elk Grove Charter is projected to have 271 ADA for 2013-14.
3. The revenue calculations are based upon the Charter School rates per ADA included in the State's Adopted budget.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include carryover.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

CHARTER FUND - 09 (Cont)

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include deferred revenue.
2. The budget includes an ongoing revenue transfer from the General Fund (01) of \$800,000.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue.

B. State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include deferred revenue.

C. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2013-14 and include deferred revenue.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on projected meals for 2013-14.

B. State Revenues

1. The changes in budgeted amounts for State revenues are based on projected meals for 2013-14.

C. Local Revenues

1. The changes in budgeted amounts for Local revenues are based on projected paid meals for 2013-14.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. Deferred Maintenance is now included in the Local Control Funding Formula (LCFF) as part of the General Fund (01).

II. EXPENDITURES

A. Payroll

1. No contracted positions are assigned to Fund 14.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year, and are based on the five-year plan submitted annually to OPSC.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Salaries for Classified staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts and modernization projects for existing schools.
2. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA) in accordance with.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures vary from year to year, depending on the status of District projects in the various redevelopment areas.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Salaries for Classified staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2010-2011
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased from 1.75% to 2% beginning in 2013-14.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified Staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The unappropriated balance at the end of 2012-13 is projected to be less than \$4,500,000. We have increased the contribution rate for 2013-14 to 2%.

**ELK GROVE UNIFIED SCHOOL DISTRICT
DISTRICT CERTIFICATION OF THE FIRST INTERIM STATE REPORT**

**Criteria and Standards Review – Expanded Explanations
For the Fiscal Year 2013/14**

- ❖ **2013/14 1st Interim Budget - Section 3C, Item 1a**
 - Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.
- ❖ **2013/14 1st Interim Budget – Section 4B, item 1a**
 - 2014-15 projected revenue is based on the mid-range of expected new revenue. 2015-16 is based on School Services of California, Inc. minimum Cost Price Index (CPI) revenue increase.
- ❖ **2013/14 1st Interim Budget – Section 6A, Federal Revenue**
 - The current year includes deferred revenue not included in the Adopted Budget.
- ❖ **2013/14 1st Interim Budget – Section 6A, Other State Revenues**
 - The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.
- ❖ **2013/14 1st Interim Budget – Section 6A, Other Local Revenues**
 - The current year includes deferred revenue not included in the Adopted Budget.
- ❖ **2013/14 1st Interim Budget – Section 6A, Books and Supplies**
 - The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.
- ❖ **2013/14 1st Interim Budget – Section 6A, Services and Other Operating**
 - The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.
- ❖ **2013/14 1st Interim Budget – Section 8C, Item 1a**
 - We will be spending down our reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.
- ❖ **2013/14 1st Interim – Section S3, Item 1b**
 - The district will use temporary borrowing from Funds 25, 35, 49, and 67 as needed to support Funds 01, 11, and 12.
- ❖ **2013/14 1st Interim – Section S5B, Item 1a**
 - We have experience significant growth in the area of special education. We have adjusted our projections accordingly.
- ❖ **2013/14 1st Interim – Section S5B, Item 1c**
 - We have reduced the amount of unrestricted general fund support to the Food and Nutrition Services Fund 13.

Criteria and Standards Review – Expanded Explanations (Continued)

❖ 2013/14 1st Interim Budget – Section S7A, Item 4

- The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.
- The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$960 annually. Additionally the district makes a contribution of 2% which varies by bargaining unit based on annual district salaries.

❖ 2013/14 1st Interim Budget – Section S7B, Item 4

- The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e.; 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.
- The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No:

2

Board Agenda Item

Supplement No.

Meeting Date:

December 12, 2013

Subject:

Department: Budget

APPROVAL OF BUDGET TRANSFERS

Action Requested:

The Board is asked to approve the following budget transfers for various funds.

Discussion:

Detailed descriptions of the budget transfers along with summaries by fund are attached. The budget transfers are for the period July 31, 2013 through October 31, 2013. Included are budget transfers for 2012-13 ending fund balance adjustments and the 2013-14 1st interim report.

** ATTACHMENT TO FOLLOW **

Financial Summary:

Prepared By: Shannon Stenroos

Division Approval:

Rich Fagan

Prepared By:

Superintendent Approval:

Steven M. Ladd, Ed.D.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
SUMMARY OF GENERAL FUND (01) BUDGET TRANSFERS
December 12, 2013

FUND 01 - ALL	2013/14 ADOPTED BUDGET	45 DAY REVERSE ACTIVITY NET CHANGE	JULY 2013 ACTIVITY NET CHANGE	AUGUST 2013 ACTIVITY NET CHANGE	ENDING FUND BALANCE NET CHANGE	SEPTEMBER 2013 ACTIVITY NET CHANGE	OCTOBER 2013 ACTIVITY NET CHANGE	1ST INTERIM 2013 ACTIVITY NET CHANGE	2013/14 1ST INTERIM BUDGET
TOTAL REVENUE	\$ 474,174,094	\$ (374,123)	\$ 23,593	\$ 39,600	\$ 20,011,564	\$ (145,365)	\$ 13,851,334	\$ 1,782,905	\$ 509,363,602
1xxx Certificated Salaries	\$ 243,932,627	\$ -	\$ 168,675	\$ 119,371	\$ 5,473,834	\$ 762,346	\$ 3,101,061	\$ 8,311,393	\$ 261,869,307
2xxx Classified Salaries	62,512,954	-	31,949	47,038	615,875	167,146	216,400	2,422,462	66,013,824
3xxx Employee Benefits	113,269,552	(753,327)	61,280	53,498	1,445,453	50,453	635,619	2,641,713	117,404,241
4xxx Books & Supplies	21,996,737	-	(224,615)	(225,527)	10,831,474	(1,290,960)	7,425,603	(1,611,442)	36,901,270
5xxx Services, Other Operating Expenses	41,236,246	-	(13,696)	34,166	3,290,163	251,431	2,402,328	187,000	47,397,638
6xxx Capital Outlay	482,723	-	-	11,054	49,259	(12,113)	1,700	754,494	1,267,117
71xx Tuition	1,741,526	-	-	-	-	-	-	-	1,741,526
72xx Other Outgo	252,908	-	-	-	29,200	-	-	-	282,108
73xx Direct Support/Indirect Costs	(1,508,538)	-	-	-	-	(13,467)	(30,682)	-	(1,552,687)
TOTAL EXPENDITURES	\$ 483,916,735	\$ (753,327)	\$ 23,593	\$ 39,600	\$ 21,735,258	\$ (85,164)	\$ 13,752,029	\$ 12,705,620	\$ 531,334,344
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (9,742,641)	\$ 379,204	\$ -	\$ -	\$ (1,723,694)	\$ (60,201)	\$ 99,305	\$ (10,922,715)	\$ (21,970,742)
89xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	1,705,797	-	-	-	-	(187,187)	-	-	1,518,610
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (11,448,438)	\$ 379,204	\$ -	\$ -	\$ (1,723,694)	\$ 126,986	\$ 99,305	\$ (10,922,715)	\$ (23,489,352)
9791 BEGINNING BALANCE	\$ 70,149,035	\$ -	\$ -	\$ -	\$ 4,384,999	\$ -	\$ -	\$ -	\$ 74,534,034
9791 ENDING BALANCE	\$ 58,700,597	\$ 379,204	\$ -	\$ -	\$ 2,661,305	\$ 126,986	\$ 99,305	\$ (10,922,715)	\$ 51,044,682
COMPONENTS OF ENDING BALANCE									
971x Non Spendable Assets	\$ 539,784	\$ -	\$ -	\$ -	\$ 147,384	\$ -	\$ -	\$ -	\$ 687,168
9740 Restricted Reserve	14,181,619	-	-	-	4,428,686	125,032	-	-	18,735,337
9745 Stabilization Reserve	-	-	-	-	-	-	-	-	-
9750 Other Commitments	-	-	-	-	-	-	-	-	-
9780 Assigned	-	-	-	-	-	-	-	-	-
Designated for Future Deficit Spending	33,979,194	379,204	-	-	(1,914,765)	1,954	99,305	(11,822,715)	20,922,177
9789 Reserve for Economic Uncertainties (2%)	10,000,000	-	-	-	-	-	-	700,000	10,700,000
9790 Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-
TOTAL RESERVES	\$ 58,700,597	\$ 379,204	\$ -	\$ -	\$ 2,661,305	\$ 126,986	\$ 99,305	\$ (10,922,715)	\$ 51,044,682

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
45 DAY - BUDGET TRANSFER DETAIL
December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	Revenue Limit & Transfers	\$1,602,037	Adjustment to LCFF State revenue.
5222	0000	Mandated Cost	(\$468,200)	Adjustment due to ADA calculation.
5222	0xxx	Other Locally Defined State Revenue	\$213,775	Adjustment to reflect additional State revenue.
4250	0350	Regional Occupation Program	(\$469,656)	Adjustment to reflect revised SCOE MOU.
5225	0564	Medi-Cal MAA Activities	(\$600,000)	Program currently suspended.
Net Change to Revenue/Other Financing Sources			<u>\$277,956</u>	

General Fund - Unrestricted Programs				
0050	0000	Superintendent	(\$2,490)	Remove PERS Revenue Limit Reduction.
0055	0000	Communications	(\$3,387)	Remove PERS Revenue Limit Reduction.
1511	0000	Regular Ed. (K-6) Alloc FTE	(\$51,626)	Remove PERS Revenue Limit Reduction.
1530	0000	Library Personnel (K-6)	(\$1,631)	Remove PERS Revenue Limit Reduction.
2151	0000	Regular Ed (7-8)-Alloc FTE	(\$38,270)	Remove PERS Revenue Limit Reduction.
2201	0000	Reg Ed (9-12) Allocated FTE	(\$72,407)	Remove PERS Revenue Limit Reduction.
2540	0000	Independent Study Program	\$0	Realign existing resources.
4010	0000	Elementary Education K-8	(\$951)	Remove PERS Revenue Limit Reduction.
4020	0000	Secondary Education	(\$979)	Remove PERS Revenue Limit Reduction.
4030	0000	Student Services	(\$769)	Remove PERS Revenue Limit Reduction.
4040	0000	Curriculum	(\$966)	Remove PERS Revenue Limit Reduction.
4050	0000	Education Services	(\$698)	Remove PERS Revenue Limit Reduction.
4120	0000	Director of Elementary Education (K-6)	(\$840)	Remove PERS Revenue Limit Reduction.
4130	0000	Elementary Site Support	\$0	Realign existing resources.
4220	0000	Director of Secondary Ed	(\$848)	Remove PERS Revenue Limit Reduction.
4250	0000	Director of Alternative Ed.	(\$555)	Remove PERS Revenue Limit Reduction.
4350	0000	Student Support and Health Services	(\$2,012)	Remove PERS Revenue Limit Reduction.
4360	0000	Student Records	(\$824)	Remove PERS Revenue Limit Reduction.
4370	0000	Police Services	(\$10,305)	Remove PERS Revenue Limit Reduction.
4380	0000	Health Services	(\$5,668)	Remove PERS Revenue Limit Reduction.
4410	0000	Curriculum Development	(\$1,042)	Remove PERS Revenue Limit Reduction.
4413	0000	Curriculum Goals - Technology	(\$3,190)	Remove PERS Revenue Limit Reduction.
4454	0000	Curriculum Goals-Supplies and Equipment	(\$621)	Remove PERS Revenue Limit Reduction.
4470	0000	Director of Instructional Supt	(\$1,060)	Remove PERS Revenue Limit Reduction.
4590	0000	Performing Arts Center	(\$3,129)	Remove PERS Revenue Limit Reduction.
4600	0000	Director of Research & Evaluation	(\$8,045)	Remove PERS Revenue Limit Reduction.
4800	0000	District's Grant Writer	(\$2,226)	Remove PERS Revenue Limit Reduction.
5040	0000	Human Resources	(\$22,246)	Remove PERS Revenue Limit Reduction.
5050	0000	Finance & School Support	(\$3,703)	Remove PERS Revenue Limit Reduction.
5080	0000	Facilities/Capital Projects	(\$1,935)	Remove PERS Revenue Limit Reduction.
5205	0000	Compensation & Benefits	(\$12,893)	Remove PERS Revenue Limit Reduction.
5222	0000	Revenue Limit & Transfers	\$8,143	Remove PERS Revenue Limit Reduction.
5225	0000	Other Support Services	\$14,427	Remove PERS Revenue Limit Reduction.
5230	0000	Employment Separation Costs	(\$2,010)	Remove PERS Revenue Limit Reduction.
5250	0000	Risk Management	(\$2,298)	Remove PERS Revenue Limit Reduction.
5252	0000	ADA Accommodations	(\$164)	Remove PERS Revenue Limit Reduction.
5259	0000	District Wide Safety Program	(\$772)	Remove PERS Revenue Limit Reduction.
5280	0000	Fiscal Services	(\$11,048)	Remove PERS Revenue Limit Reduction.
5285	0000	Fiscal Compliance	(\$6,530)	Remove PERS Revenue Limit Reduction.
5495	0000	Allocated FTE Leave	(\$722)	Remove PERS Revenue Limit Reduction.
5510	0000	Technology Services	(\$18,370)	Remove PERS Revenue Limit Reduction.
5511	0000	PC Support	(\$26,316)	Remove PERS Revenue Limit Reduction.
5512	0000	Microfilming	(\$718)	Remove PERS Revenue Limit Reduction.
5513	0000	Telecommunications	(\$4,939)	Remove PERS Revenue Limit Reduction.
5634	0000	Custodial Services	(\$139,468)	Remove PERS Revenue Limit Reduction.
5637	0000	Grounds	(\$18,871)	Remove PERS Revenue Limit Reduction.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR 45 DAY - BUDGET TRANSFER DETAIL December 12, 2013
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
5650	0000	Purchasing	(\$11,927)	Remove PERS Revenue Limit Reduction.
5658	0000	Duplicating Services	(\$2,068)	Remove PERS Revenue Limit Reduction.
5514	0074	ERATE - Rebate Program	(\$6,311)	Remove PERS Revenue Limit Reduction.
4900	0140	Gifted & Talented Education (GATE)	\$0	Realign existing resources.
4470	0271	CA Peer Assist and Review Prgm for Teacher	\$0	Realign existing resources.
4250	0350	Regional Occupation Program	(\$901)	Remove PERS Revenue Limit Reduction.
2411	0390	Pupil Retention Block Grant	\$0	Realign existing resources.
4900	0395	School & Library Impr Block Grant (SLIB)	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$486,179)</u>	

General Fund - Federal Programs

3770	3310	Special Education: IDEA Basic Local Asst	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	

General Fund - State Programs

xxxx	6500	Special Education	(\$172,657)	Remove PERS Revenue Limit Reduction.
5680	7240	Transportation: Special Education (SD/OI)	(\$94,491)	Remove PERS Revenue Limit Reduction.
Net Change to Expenditures/Interfund Transfers Out			<u>(\$267,148)</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
45 DAY BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - ALL		July 1, 2013 ADOPTED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 474,174,094	\$ 473,799,971	\$ (374,123)
1xxx	Certificated Salaries	\$ 243,932,627	\$ 243,932,627	\$ -
2xxx	Classified Salaries	62,512,954	62,512,954	-
3xxx	Employee Benefits	113,269,552	112,516,225	(753,327)
4xxx	Books & Supplies	21,996,737	21,996,737	-
5xxx	Services, Other Operating Expenses	41,236,246	41,236,246	-
6xxx	Capital Outlay	482,723	482,723	-
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	252,908	252,908	-
73xx	Direct Support/Indirect Costs	(1,508,538)	(1,508,538)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 483,916,735	\$ 483,163,408	\$ (753,327)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (9,742,641)	\$ (9,363,437)	\$ 379,204
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (11,448,438)	\$ (11,069,234)	\$ 379,204
9791	BEGINNING BALANCE	\$ 70,149,035	\$ 70,149,035	\$ -
9791	ENDING BALANCE	\$ 58,700,597	\$ 59,079,801	\$ 379,204
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 539,784	\$ 539,784	\$ -
9740	Restricted Reserve	14,181,619	14,181,619	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	33,979,194	34,358,398	379,204
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 58,700,597	\$ 59,079,801	\$ 379,204

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/2/2013
3:23 PM2013/14 FISCAL YEAR
45 DAY BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - UNRESTRICTED		July 1, 2013 ADOPTED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 332,559,492	\$ 334,375,304	\$ 1,815,812
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	33,420,528	32,952,328	(468,200)
87xx	Other Local Revenues	2,211,590	1,741,934	(469,656)
86xx	Other Local Revenues	2,016,980	1,416,980	(600,000)
TOTAL REVENUE		\$ 383,441,810	\$ 383,719,766	\$ 277,956
11xx	Teacher Salaries	\$ 177,900,475	\$ 177,900,475	\$ -
12xx	Certif Pupil Support Salaries	8,063,618	8,063,618	-
13xx	Certif Superv & Admin Salaries	14,871,820	14,871,820	-
19xx	Other Certificated Salaries	1,221,294	1,221,294	-
21xx	Sal Ins Aides For Dir Teach As	889,507	889,507	-
22xx	Classified Support Salary	11,628,275	11,628,275	-
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,929,148	17,929,148	-
29xx	Other Classified Salaries	1,058,326	1,058,326	-
31xx	STRS	16,504,737	16,504,737	-
32xx	PERS	3,593,610	3,603,681	10,071
33xx	OASDHI/Medicare	5,528,392	5,528,392	-
34xx	Health & Welfare	38,321,696	38,321,696	-
35xx	Unemployment	165,849	165,849	-
36xx	Worker's Compensation	4,684,521	4,684,521	-
37xx	EGBERT Contribution	11,909,350	11,909,350	-
38xx	PERS Reduction	504,393	-	(504,393)
39xx	Life Insurance	1,797,315	1,797,315	-
41xx	Textbooks	112,415	112,415	-
42xx	Books/Reference Materials	3,826,529	3,826,529	-
43xx	Materials & Supplies	3,494,397	3,494,397	-
44xx	Non-Capitalized Equipment	3,296,254	3,296,254	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	2,949,803	2,949,803	-
52xx	Travel And Conference	155,315	155,315	-
53xx	Dues And Membership	61,179	61,179	-
54xx	Insurance	2,505,214	2,505,214	-
55xx	Utilities And Housekeeping Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,777,958	1,777,958	-
57xx	Dir Cost For Interpgm/Interfnd	(4,402,711)	(4,402,711)	-
58xx	Other Exp Of Districtwide Ops	3,924,274	3,924,274	-
59xx	Communications	1,655,967	1,655,967	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	202,908	202,908	-
73xx	Direct Support/Indirect Costs	(6,220,463)	(6,212,320)	8,143
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 343,065,453	\$ 342,579,274	\$ (486,179)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 40,376,357	\$ 41,140,492	\$ 764,135
89xx	Other Financing Sources	\$ (48,938,628)	\$ (49,323,559)	\$ (384,931)
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (10,268,068)	\$ (9,888,864)	\$ 379,204
9791 BEGINNING BALANCE		\$ 54,523,609	\$ 54,523,609	\$ -
9791 ENDING BALANCE		\$ 44,255,541	\$ 44,634,745	\$ 379,204
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	33,979,194	34,358,398	379,204
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 44,255,541	\$ 44,634,745	\$ 379,204

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2011/12 FISCAL YEAR
45 DAY BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - FEDERAL		July 1, 2013 ADOPTED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 10,582,095	\$ 9,930,016	\$ (652,079)
82xx	Federal Revenue	18,471,535	18,471,535	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 29,053,630	\$ 28,401,551	\$ (652,079)
11xx	Teacher Salaries	\$ 4,423,036	\$ 4,423,036	\$ -
12xx	Certif Pupil Support Salaries	1,010,533	1,010,533	-
13xx	Certif Superv & Admin Salaries	307,472	307,472	-
19xx	Other Certificated Salaries	2,220,392	2,220,392	-
21xx	Sal Ins Aides For Dir Teach As	4,748,244	4,748,244	-
22xx	Classified Support Salary	448,125	448,125	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	885,387	885,387	-
29xx	Other Classified Salaries	18,920	18,920	-
31xx	STRS	656,719	656,719	-
32xx	PERS	687,127	687,127	-
33xx	OASDHI/Medicare	582,694	582,694	-
34xx	Health & Welfare	3,324,910	3,324,910	-
35xx	Unemployment	7,060	7,060	-
36xx	Worker's Compensation	281,277	281,277	-
37xx	EGBERT Contribution	538,646	538,646	-
39xx	Life Insurance	15,201	15,201	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	62,803	62,803	-
43xx	Materials & Supplies	3,841,210	3,841,210	-
44xx	Non-Capitalized Equipment	338,648	338,648	-
51xx	Sub-agreements for Services	2,007,959	2,007,959	-
52xx	Travel And Conference	118,853	118,853	-
53xx	Dues and Memberships	-	-	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,818	34,818	-
57xx	Dir Cost For Intergpm/Interfnd	737,668	737,668	-
58xx	Other Exp Of Districtwide Ops	332,919	332,919	-
59xx	Communications	6,098	6,098	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,286,469	1,286,469	-
TOTAL EXPENDITURES		\$ 29,053,630	\$ 29,053,630	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ -	\$ (652,079)	\$ (652,079)
89xx	Other Financing Sources	\$ -	\$ 652,079	\$ 652,079
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
9791	ENDING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	3,855,066	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,855,066	\$ 3,855,066	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/2/2013
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45 DAY BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - STATE		July 1, 2013 ADOPTED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	9,734,623	9,734,623	-
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 59,794,462	\$ 59,794,462	\$ -
11xx	Teacher Salaries	\$ 25,604,778	\$ 25,604,778	\$ -
12xx	Certif Pupil Support Salaries	3,945,610	3,945,610	-
13xx	Certif Superv & Admin Salaries	636,299	636,299	-
19xx	Other Certificated Salaries	3,360,949	3,360,949	-
21xx	Sal Ins Aides For Dir Teach As	10,411,726	10,411,726	-
22xx	Classified Support Salary	5,676,906	5,676,906	-
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	922,299	922,299	-
29xx	Other Classified Salaries	176,775	176,775	-
31xx	STRS	2,863,503	2,863,503	-
32xx	PERS	2,013,173	2,013,173	-
33xx	OASDHI/Medicare	1,894,430	1,894,430	-
34xx	Health & Welfare	12,051,931	12,051,931	-
35xx	Unemployment	27,286	27,286	-
36xx	Worker's Compensation	1,058,174	1,058,174	-
37xx	EGBERT Contribution	2,069,802	2,069,802	-
38xx	PERS Reduction	282,649	23,644	(259,005)
39xx	Life Insurance	52,493	52,493	-
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	123,840	123,840	-
43xx	Materials & Supplies	3,513,563	3,513,563	-
44xx	Non-Capitalized Equipment	287,251	287,251	-
51xx	Sub-agreements for Services	13,855,527	13,855,527	-
52xx	Travel And Conference	142,413	142,413	-
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	192,316	192,316	-
57xx	Dir Cost For Interpgm/Interfnd	(1,626,063)	(1,626,063)	-
58xx	Other Exp Of Districtwide Ops	857,824	857,824	-
59xx	Communications	23,429	23,429	-
64xx	New Equipment	333,000	333,000	-
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,888,169	2,880,026	(8,143)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 97,597,277	\$ 97,330,129	\$ (267,148)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (37,802,815)	\$ (37,535,667)	\$ 267,148
89xx	Other Financing Sources	\$ 37,708,359	\$ 37,441,211	\$ (267,148)
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (94,456)	\$ (94,456)	\$ -
9791	BEGINNING BALANCE	\$ 7,092,257	\$ 7,092,257	\$ -
9791	ENDING BALANCE	\$ 6,997,801	\$ 6,997,801	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 263,437	\$ 263,437	\$ -
9740	Restricted	6,734,364	6,734,364	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 6,997,801	\$ 6,997,801	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/2/2013
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45 DAY BUDGET REVISION SUMMARY
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FUND 01 - LOCAL		July 1, 2013 ADOPTED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,846,328	1,846,328	-
TOTAL REVENUE		\$ 1,884,192	\$ 1,884,192	\$ -
11xx	Teacher Salaries	\$ 258,050	\$ 258,050	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	108,301	108,301	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,101,041	3,101,041	-
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	367,121	367,121	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	30,224	30,224	-
32xx	PERS	421,874	421,874	-
33xx	OASDHI/Medicare	299,160	299,160	-
34xx	Health & Welfare	801,789	801,789	-
35xx	Unemployment	2,176	2,176	-
36xx	Worker's Compensation	86,986	86,986	-
37xx	EGBERT Contribution	146,889	146,889	-
38xx	PERS Reduction	59,231	59,231	-
39xx	Life Insurance	4,285	4,285	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,261,293	1,261,293	-
44xx	Non-Capitalized Equipment	150,375	150,375	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	-	-
52xx	Travel And Conference	8,846	8,846	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	68,130	68,130	-
56xx	Rentals, Repairs & Leases	440,760	440,760	-
57xx	Dir Cost for Interpgm/Interfnd	5,238,550	5,238,550	-
58xx	Other Exp Of Districtwide Ops	247,158	247,158	-
59xx	Communications	20,521	20,521	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	537,287	537,287	-
TOTAL EXPENDITURES		\$ 14,200,375	\$ 14,200,375	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,316,183)	\$ (12,316,183)	\$ -
89xx	Other Financing Sources	\$ 11,230,269	\$ 11,230,269	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,085,914)	\$ (1,085,914)	\$ -
9791	BEGINNING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
9791	ENDING BALANCE	\$ 3,592,189	\$ 3,592,189	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 3,592,189	\$ 3,592,189	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,592,189	\$ 3,592,189	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
JULY, 2013 - BUDGET TRANSFER DETAIL
December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2312	0000	Student Fees	\$0	Realign existing resources.
4450	0000	Director of Curriculum	\$0	Realign existing resources.
4600	0000	Director of Research & Evaluation	\$0	Realign existing resources.
4800	0000	District's Grant Writer	\$0	Realign existing resources.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5517	0000	Technology Utility	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
2410	0390	Pupil Retention Block Grant	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4900	4203	Title III - Limited English Proficiency (LEP)	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
General Fund - State Programs				
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$1,500	Declare additional site donations.
5260	9607	Break-in Las Flores D/L 5/2013	\$2,880	Declare revenue for property damage.
5260	9611	Shed Arson @ EGHS D/L 7/18/13	\$14,495	Declare revenue for property damage.
5260	9625	Arson MTHS D/L:3/8/13	\$4,718	Declare revenue for property damage.
Net Change to Expenditures/Interfund Transfers Out			<u>\$23,593</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
JULY, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - ALL		45 DAY PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 473,799,971	\$ 473,823,564	\$ 23,593
1xxx	Certificated Salaries	\$ 243,932,627	\$ 244,101,302	\$ 168,675
2xxx	Classified Salaries	62,512,954	62,544,903	31,949
3xxx	Employee Benefits	112,516,225	112,577,505	61,280
4xxx	Books & Supplies	21,996,737	21,772,122	(224,615)
5xxx	Services, Other Operating Expenses	41,236,246	41,222,550	(13,696)
6xxx	Capital Outlay	482,723	482,723	-
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	252,908	252,908	-
73xx	Direct Support/Indirect Costs	(1,508,538)	(1,508,538)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 483,163,408	\$ 483,187,001	\$ 23,593
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (9,363,437)	\$ (9,363,437)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (11,069,234)	\$ (11,069,234)	\$ -
9791	BEGINNING BALANCE	\$ 70,149,035	\$ 70,149,035	\$ -
9791	ENDING BALANCE	\$ 59,079,801	\$ 59,079,801	\$ -
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 539,784	\$ 539,784	\$ -
9740	Restricted Reserve	14,181,619	14,181,619	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	34,358,398	-
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 59,079,801	\$ 59,079,801	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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JULY, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - UNRESTRICTED		45 DAY PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 334,375,304	\$ 334,375,304	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	32,952,328	32,952,328	-
87xx	Other Local Revenues	1,741,934	1,741,934	-
86xx	Other Local Revenues	1,416,980	1,416,980	-
TOTAL REVENUE		\$ 383,719,766	\$ 383,719,766	\$ -
11xx	Teacher Salaries	\$ 177,900,475	\$ 177,900,475	\$ -
12xx	Certif Pupil Support Salaries	8,063,618	8,063,618	-
13xx	Certif Suprv & Admin Salaries	14,871,820	14,871,820	-
19xx	Other Certificated Salaries	1,221,294	1,221,294	-
21xx	Sal Ins Aides For Dir Teach As	889,507	889,507	-
22xx	Classified Support Salary	11,628,275	11,628,275	-
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,929,148	17,960,747	31,599
29xx	Other Classified Salaries	1,058,326	1,058,326	-
31xx	STRS	16,504,737	16,504,737	-
32xx	PERS	3,603,681	3,607,289	3,608
33xx	OASDHI/Medicare	5,528,392	5,530,809	2,417
34xx	Health & Welfare	38,321,696	38,326,908	5,212
35xx	Unemployment	165,849	165,865	16
36xx	Worker's Compensation	4,684,521	4,685,153	632
37xx	EGBERT Contribution	11,909,350	11,910,702	1,352
38xx	PERS Reduction	-	507	507
39xx	Life Insurance	1,797,315	1,797,385	70
41xx	Textbooks	112,415	2,927,864	2,815,449
42xx	Books/Reference Materials	3,826,529	224,785	(3,601,744)
43xx	Materials & Supplies	3,494,397	3,505,670	11,273
44xx	Non-Capitalized Equipment	3,296,254	4,028,593	732,339
47xx	Food	-	-	-
51xx	Sub-agreements for Services	2,949,803	2,949,803	-
52xx	Travel And Conference	155,315	155,315	-
53xx	Dues And Membership	61,179	61,179	-
54xx	Insurance	2,505,214	2,489,991	(15,223)
55xx	Utilities And Housekeeping Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,777,958	1,776,928	(1,030)
57xx	Dir Cost For Interpgm/Interfnd	(4,402,711)	(4,391,201)	11,510
58xx	Other Exp Of Districtwide Ops	3,924,274	3,925,127	853
59xx	Communications	1,655,967	1,657,127	1,160
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	202,908	202,908	-
73xx	Direct Support/Indirect Costs	(6,212,320)	(6,212,320)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 342,579,274	\$ 342,579,274	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 41,140,492	\$ 41,140,492	\$ -
89xx	Other Financing Sources	\$ (49,323,559)	\$ (49,323,559)	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,888,864)	\$ (9,888,864)	\$ -
9791 BEGINNING BALANCE		\$ 54,523,609	\$ 54,523,609	\$ -
9791 ENDING BALANCE		\$ 44,634,745	\$ 44,634,745	\$ -
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	34,358,398	-
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 44,634,745	\$ 44,634,745	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2011/12 FISCAL YEAR
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FUND 01 - FEDERAL		45 DAY PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 9,930,016	\$ 9,930,016	\$ -
82xx	Federal Revenue	18,471,535	18,471,535	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 28,401,551	\$ 28,401,551	\$ -
11xx	Teacher Salaries	\$ 4,423,036	\$ 4,423,036	\$ -
12xx	Certif Pupil Support Salaries	1,010,533	1,010,533	-
13xx	Certif Superv & Admin Salaries	307,472	307,472	-
19xx	Other Certificated Salaries	2,220,392	2,220,392	-
21xx	Sal Ins Aides For Dir Teach As	4,748,244	4,748,244	-
22xx	Classified Support Salary	448,125	448,125	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	885,387	885,387	-
29xx	Other Classified Salaries	18,920	18,920	-
31xx	STRS	656,719	656,719	-
32xx	PERS	687,127	687,127	-
33xx	OASDHI/Medicare	582,694	582,694	-
34xx	Health & Welfare	3,324,910	3,324,910	-
35xx	Unemployment	7,060	7,060	-
36xx	Worker's Compensation	281,277	281,277	-
37xx	EGBERT Contribution	538,646	538,646	-
39xx	Life Insurance	15,201	15,201	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	62,803	62,803	-
43xx	Materials & Supplies	3,841,210	3,841,210	-
44xx	Non-Capitalized Equipment	338,648	338,648	-
51xx	Sub-agreements for Services	2,007,959	2,007,959	-
52xx	Travel And Conference	118,853	118,853	-
53xx	Dues and Memberships	-	-	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,818	34,818	-
57xx	Dir Cost For Interpgm/Interfnd	737,668	737,668	-
58xx	Other Exp Of Districtwide Ops	332,919	332,919	-
59xx	Communications	6,098	6,098	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,286,469	1,286,469	-
TOTAL EXPENDITURES		\$ 29,053,630	\$ 29,053,630	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (652,079)	\$ (652,079)	\$ -
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
9791	ENDING BALANCE	\$ 3,855,066	\$ 3,855,066	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	3,855,066	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,855,066	\$ 3,855,066	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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JULY, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - STATE		45 DAY PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	9,734,623	9,734,623	-
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 59,794,462	\$ 59,794,462	\$ -
11xx	Teacher Salaries	\$ 25,604,778	\$ 25,604,778	\$ -
12xx	Certif Pupll Support Salaries	3,945,610	3,945,610	-
13xx	Certif Suprv & Admin Salaries	636,299	726,646	90,347
19xx	Other Certificated Salaries	3,360,949	3,439,277	78,328
21xx	Sal Ins Aides For Dir Teach As	10,411,726	10,411,726	-
22xx	Classified Support Salary	5,676,906	5,677,256	350
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	922,299	922,299	-
29xx	Other Classified Salaries	176,775	176,775	-
31xx	STRS	2,863,503	2,877,419	13,916
32xx	PERS	2,013,173	2,013,173	-
33xx	OASDHI/Medicare	1,894,430	1,896,876	2,446
34xx	Health & Welfare	12,051,931	12,074,041	22,110
35xx	Unemployment	27,286	27,370	84
36xx	Worker's Compensation	1,058,174	1,061,548	3,374
37xx	EGBERT Contribution	2,069,802	2,075,151	5,349
38xx	PERS Reduction	23,644	23,644	-
39xx	Life Insurance	52,493	52,680	187
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	123,840	123,840	-
43xx	Materials & Supplies	3,513,563	3,297,772	(215,791)
44xx	Non-Capitalized Equipment	287,251	287,251	-
51xx	Sub-agreements for Services	13,855,527	13,855,527	-
52xx	Travel And Conference	142,413	142,413	-
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekplng Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	192,316	192,316	-
57xx	Dir Cost For Interpgm/Interfnd	(1,626,063)	(1,626,763)	(700)
58xx	Other Exp Of Districtwide Ops	857,824	857,824	-
59xx	Communications	23,429	23,429	-
64xx	New Equipment	333,000	333,000	-
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,880,026	2,880,026	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 97,330,129	\$ 97,330,129	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (37,535,667)	\$ (37,535,667)	\$ -
89xx	Other Financing Sources	\$ 37,441,211	\$ 37,441,211	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (94,456)	\$ (94,456)	\$ -
9791	BEGINNING BALANCE	\$ 7,092,257	\$ 7,092,257	\$ -
9791	ENDING BALANCE	\$ 6,997,801	\$ 6,997,801	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 263,437	\$ 263,437	\$ -
9740	Restricted	6,734,364	6,734,364	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 6,997,801	\$ 6,997,801	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2010/11 FISCAL YEAR
JULY, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - LOCAL		45 DAY PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,846,328	1,869,921	23,593
TOTAL REVENUE		\$ 1,884,192	\$ 1,907,785	\$ 23,593
11xx	Teacher Salaries	\$ 258,050	\$ 258,050	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	108,301	108,301	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,101,041	3,101,041	-
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	367,121	367,121	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	30,224	30,224	-
32xx	PERS	421,874	421,874	-
33xx	OASDHI/Medicare	299,160	299,160	-
34xx	Health & Welfare	801,789	801,789	-
35xx	Unemployment	2,176	2,176	-
36xx	Worker's Compensation	86,986	86,986	-
37xx	EGBERT Contribution	146,889	146,889	-
38xx	PERS Reduction	59,231	59,231	-
39xx	Life Insurance	4,285	4,285	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,261,293	1,263,456	2,163
44xx	Non-Capitalized Equipment	150,375	182,071	31,696
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	-	-
52xx	Travel And Conference	8,846	8,846	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	68,130	68,217	87
56xx	Rentals, Repairs & Leases	440,760	440,942	182
57xx	Dir Cost for Interpgm/Interfnd	5,238,550	5,227,740	(10,810)
58xx	Other Exp Of Districtwide Ops	247,158	247,433	275
59xx	Communications	20,521	20,521	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	25,267	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	537,287	537,287	-
TOTAL EXPENDITURES		\$ 14,200,375	\$ 14,223,968	\$ 23,593
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,316,183)	\$ (12,316,183)	\$ -
89xx	Other Financing Sources	\$ 11,230,269	\$ 11,230,269	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,085,914)	\$ (1,085,914)	\$ -
9791	BEGINNING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
9791	ENDING BALANCE	\$ 3,592,189	\$ 3,592,189	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,592,189	\$ 3,592,189	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,592,189	\$ 3,592,189	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
JULY, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 49 - SPECIAL PROJECTS	45 DAY PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 336,126	\$ 336,126	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 336,126	\$ 336,126	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	574,437	574,437	-
24xx Clerical Technical & Ofc Salary	760,680	760,680	-
31xx STRS	-	-	-
32xx PERS	146,722	146,722	-
33xx OASDHI/Medicare	98,293	98,293	-
34xx Health & Welfare	314,749	314,749	-
35xx Unemployment	667	667	-
36xx Worker's Compensation	26,702	26,702	-
37xx EGBERT Contribution	39,104	39,104	-
38xx PERS Reduction	20,600	20,600	-
39xx Life Insurance	1,656	1,656	-
43xx Materials & Supplies	15,600	15,600	-
44xx Non-Capitalized Equipment	13,000	13,000	-
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	205,160	205,160	-
57xx Dir Cost For Interpgm/Interfnd	9,250	9,250	-
58xx Other Exp of Districtwide Ops	391,400	391,400	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	350,845	350,845	-
62xx New Buildings & Improv of Bldgs	4,101,492	4,121,492	20,000
64xx New Equipment	17,132	17,132	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 7,109,539	\$ 7,129,539	\$ 20,000
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (6,773,413)	\$ (6,793,413)	\$ (20,000)
89xx Other Financing Sources	\$ 846,000	\$ 846,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,927,413)	\$ (5,947,413)	\$ (20,000)
9791 BEGINNING BALANCE	\$ 20,675,727	\$ 20,675,727	\$ -
9791 ENDING BALANCE	\$ 14,748,314	\$ 14,728,314	\$ (20,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ -	\$ -	\$ -
9789 Reserve for Economic Uncertainties	14,748,314	14,728,314	(20,000)
			-
			-
TOTAL RESERVES	\$ 14,748,314	\$ 14,728,314	\$ (20,000)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
AUGUST, 2013 - BUDGET TRANSFER DETAIL
December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
2312	0000	Student Fees	\$0	Realign existing resources.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5515	0000	Telecommunications - Credits	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
2410	0390	Pupil Retention Block Grant	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>General Fund - Federal Programs</u>				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st Century	\$0	Realign existing resources.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4030	6520	Special Education: Project Workability I	\$0	Realign existing resources.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>General Fund - Local Programs</u>				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$10,000	Declare additional site donations.
4900	9425	Summer Matters-Sacramento	\$1,950	Establish budget in accordance with award.
5260	9607	Break-in Las Flores D/L 5/2013	\$6,111	Declare revenue for property damage.
5260	9611	Shed Arson @ EGHS D/L 7/18/13	\$11,484	Declare revenue for property damage.
5260	9625	Arson MTHS D/L:3/8/13	\$10,055	Declare revenue for property damage.
Net Change to Expenditures/Interfund Transfers Out			<u>\$39,600</u>	
<u>Fund 13 - Food Services</u>				
5610	5370	Fresh Fruit & Vegetable Prgm	\$2,824	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u>\$2,824</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
AUGUST, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - ALL		July 31, 2013		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 473,823,564	\$ 473,863,164	\$ 39,600
1xxx	Certificated Salaries	\$ 244,101,302	\$ 244,220,673	\$ 119,371
2xxx	Classified Salaries	62,544,903	62,591,941	47,038
3xxx	Employee Benefits	112,577,505	112,631,003	53,498
4xxx	Books & Supplies	21,772,122	21,546,595	(225,527)
5xxx	Services, Other Operating Expenses	41,222,550	41,256,716	34,166
6xxx	Capital Outlay	482,723	493,777	11,054
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	252,908	252,908	-
73xx	Direct Support/Indirect Costs	(1,508,538)	(1,508,538)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 483,187,001	\$ 483,226,601	\$ 39,600
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (9,363,437)	\$ (9,363,437)	\$ -
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (11,069,234)	\$ (11,069,234)	\$ -
9791 BEGINNING BALANCE		\$ 70,149,035	\$ 70,149,035	\$ -
9791 ENDING BALANCE		\$ 59,079,801	\$ 59,079,801	\$ -
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 539,784	\$ 539,784	\$ -
9740	Restricted Reserve	14,181,619	14,181,619	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	34,358,398	-
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 59,079,801	\$ 59,079,801	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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AUGUST, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - UNRESTRICTED		July 31, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 334,375,304	\$ 334,375,304	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	32,952,328	32,952,328	-
87xx	Other Local Revenues	1,741,934	1,741,934	-
86xx	Other Local Revenues	1,416,980	1,416,980	-
TOTAL REVENUE		\$ 383,719,766	\$ 383,719,766	\$ -
11xx	Teacher Salaries	\$ 177,900,475	\$ 177,902,755	\$ 2,280
12xx	Certif Pupil Support Salaries	8,063,618	8,063,618	-
13xx	Certif Superv & Admin Salaries	14,871,820	14,871,820	-
19xx	Other Certificated Salaries	1,221,294	1,221,294	-
21xx	Sal Ins Aides For Dir Teach As	889,507	889,507	-
22xx	Classified Support Salary	11,628,275	11,628,275	-
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,960,747	17,962,240	1,493
29xx	Other Classified Salaries	1,058,326	1,058,326	-
31xx	STRS	16,504,737	16,504,894	157
32xx	PERS	3,607,289	3,607,336	47
33xx	OASDHI/Medicare	5,530,809	5,530,956	147
34xx	Health & Welfare	38,326,908	38,326,908	-
35xx	Unemployment	165,865	165,869	4
36xx	Worker's Compensation	4,685,153	4,685,227	74
37xx	EGBERT Contribution	11,910,702	11,910,763	61
38xx	PERS Reduction	507	507	-
39xx	Life Insurance	1,797,385	1,797,385	-
41xx	Textbooks	2,927,864	2,926,800	(1,064)
42xx	Books/Reference Materials	224,785	226,155	1,370
43xx	Materials & Supplies	3,505,670	3,471,948	(33,722)
44xx	Non-Capitalized Equipment	4,028,593	4,028,888	295
47xx	Food	-	-	-
51xx	Sub-agreements for Services	2,949,803	2,949,803	-
52xx	Travel And Conference	155,315	155,615	300
53xx	Dues And Membership	61,179	61,179	-
54xx	Insurance	2,489,991	2,488,922	(1,069)
55xx	Utilities And Housekeeping Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,776,928	1,798,140	21,212
57xx	Dir Cost For Interpgm/Interfnd	(4,391,201)	(4,386,401)	4,800
58xx	Other Exp Of Districtwide Ops	3,925,127	3,926,142	1,015
59xx	Communications	1,657,127	1,659,727	2,600
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	-	-
72xx	Other Transfers Out	202,908	202,908	-
73xx	Direct Support/Indirect Costs	(6,212,320)	(6,212,320)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 342,579,274	\$ 342,579,274	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 41,140,492	\$ 41,140,492	\$ -
89xx	Other Financing Sources	\$ (49,323,559)	\$ (49,323,559)	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,888,864)	\$ (9,888,864)	\$ -
9791 BEGINNING BALANCE		\$ 54,523,609	\$ 54,523,609	\$ -
9791 ENDING BALANCE		\$ 44,634,745	\$ 44,634,745	\$ -
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	136,347	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	34,358,398	-
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 44,634,745	\$ 44,634,745	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2011/12 FISCAL YEAR
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December 12, 2013

FUND 01 - FEDERAL		July 31, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
81xx	Federal Revenue	\$ 9,930,016	\$ 9,930,016	\$ -
82xx	Federal Revenue	18,471,535	18,471,535	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		<u>\$ 28,401,551</u>	<u>\$ 28,401,551</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 4,423,036	\$ 4,423,036	\$ -
12xx	Certif Pupil Support Salaries	1,010,533	1,010,533	-
13xx	Certif Superv & Admin Salaries	307,472	307,472	-
19xx	Other Certificated Salaries	2,220,392	2,242,981	22,589
21xx	Sal Ins Aides For Dir Teach As	4,748,244	4,748,244	-
22xx	Classified Support Salary	448,125	448,125	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	885,387	887,287	1,900
29xx	Other Classified Salaries	18,920	18,920	-
31xx	STRS	656,719	658,583	1,864
32xx	PERS	687,127	687,350	223
33xx	OASDHI/Medicare	582,694	583,168	474
34xx	Health & Welfare	3,324,910	3,329,262	4,352
35xx	Unemployment	7,060	7,072	12
36xx	Worker's Compensation	281,277	281,767	490
37xx	EGBERT Contribution	538,646	539,395	749
39xx	Life Insurance	15,201	15,241	40
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	62,803	62,803	-
43xx	Materials & Supplies	3,841,210	3,808,517	(32,693)
44xx	Non-Capitalized Equipment	338,648	338,648	-
51xx	Sub-agreements for Services	2,007,959	2,007,959	-
52xx	Travel And Conference	118,853	118,853	-
53xx	Dues and Memberships	-	-	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,818	34,818	-
57xx	Dir Cost For Interpgm/Interfnd	737,668	737,668	-
58xx	Other Exp Of Districtwide Ops	332,919	332,919	-
59xx	Communications	6,098	6,098	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,286,469	1,286,469	-
TOTAL EXPENDITURES		<u>\$ 29,053,630</u>	<u>\$ 29,053,630</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (652,079)</u>	<u>\$ (652,079)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 3,855,066</u>	<u>\$ 3,855,066</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 3,855,066</u>	<u>\$ 3,855,066</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	3,855,066	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 3,855,066</u>	<u>\$ 3,855,066</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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AUGUST, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - STATE		July 31, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	9,734,623	9,734,623	-
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 59,794,462	\$ 59,794,462	\$ -
11xx	Teacher Salaries	\$ 25,604,778	\$ 25,727,637	\$ 122,859
12xx	Certif Pupil Support Salaries	3,945,610	3,945,610	-
13xx	Certif Superv & Admin Salaries	726,646	726,646	-
19xx	Other Certificated Salaries	3,439,277	3,410,525	(28,752)
21xx	Sal Ins Aides For Dir Teach As	10,411,726	10,409,493	(2,233)
22xx	Classified Support Salary	5,677,256	5,684,304	7,048
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	922,299	956,729	34,430
29xx	Other Classified Salaries	176,775	181,175	4,400
31xx	STRS	2,877,419	2,885,184	7,765
32xx	PERS	2,013,173	2,017,975	4,802
33xx	OASDHI/Medicare	1,896,876	1,901,448	4,572
34xx	Health & Welfare	12,074,041	12,092,463	18,422
35xx	Unemployment	27,370	27,441	71
36xx	Worker's Compensation	1,061,548	1,064,270	2,722
37xx	EGBERT Contribution	2,075,151	2,081,429	6,278
38xx	PERS Reduction	23,644	23,644	-
39xx	Life Insurance	52,680	52,797	117
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	123,840	123,840	-
43xx	Materials & Supplies	3,297,772	3,120,673	(177,099)
44xx	Non-Capitalized Equipment	287,251	287,251	-
51xx	Sub-agreements for Services	13,855,527	13,855,527	-
52xx	Travel And Conference	142,413	141,513	(900)
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekeeping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	192,316	192,316	-
57xx	Dir Cost For Interpgm/Interfnd	(1,626,763)	(1,631,963)	(5,200)
58xx	Other Exp Of Districtwide Ops	857,824	858,522	698
59xx	Communications	23,429	23,429	-
64xx	New Equipment	333,000	333,000	-
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,880,026	2,880,026	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 97,330,129	\$ 97,330,129	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (37,535,667)	\$ (37,535,667)	\$ -
89xx	Other Financing Sources	\$ 37,441,211	\$ 37,441,211	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (94,456)	\$ (94,456)	\$ -
9791	BEGINNING BALANCE	\$ 7,092,257	\$ 7,092,257	\$ -
9791	ENDING BALANCE	\$ 6,997,801	\$ 6,997,801	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 263,437	\$ 263,437	\$ -
9740	Restricted	6,734,364	6,734,364	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 6,997,801	\$ 6,997,801	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2010/11 FISCAL YEAR
AUGUST, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - LOCAL		July 31, 2013	PROPOSED	CHANGE
		PROPOSED		
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,869,921	1,909,521	39,600
TOTAL REVENUE		\$ 1,907,785	\$ 1,947,385	\$ 39,600
11xx	Teacher Salaries	\$ 258,050	\$ 258,445	\$ 395
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	108,301	108,301	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,101,041	3,101,041	-
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	367,121	367,121	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	30,224	30,257	33
32xx	PERS	421,874	421,874	-
33xx	OASDHI/Medicare	299,160	299,166	6
34xx	Health & Welfare	801,789	801,789	-
35xx	Unemployment	2,176	2,176	-
36xx	Worker's Compensation	86,986	86,994	8
37xx	EGBERT Contribution	146,889	146,897	8
38xx	PERS Reduction	59,231	59,231	-
39xx	Life Insurance	4,285	4,285	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,263,456	1,264,986	1,530
44xx	Non-Capitalized Equipment	182,071	197,927	15,856
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	-	-
52xx	Travel And Conference	8,846	8,846	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekeeping Serv	68,217	68,217	-
56xx	Rentals, Repairs & Leases	440,942	441,252	310
57xx	Dir Cost for Interpgm/Interfnd	5,227,740	5,228,140	400
58xx	Other Exp Of Districtwide Ops	247,433	257,433	10,000
59xx	Communications	20,521	20,521	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	25,267	36,321	11,054
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	537,287	537,287	-
TOTAL EXPENDITURES		\$ 14,223,968	\$ 14,263,568	\$ 39,600
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,316,183)	\$ (12,316,183)	\$ -
89xx	Other Financing Sources	\$ 11,230,269	\$ 11,230,269	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,085,914)	\$ (1,085,914)	\$ -
9791	BEGINNING BALANCE	\$ 4,678,103	\$ 4,678,103	\$ -
9791	ENDING BALANCE	\$ 3,592,189	\$ 3,592,189	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,592,189	\$ 3,592,189	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,592,189	\$ 3,592,189	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2013/14 FISCAL YEAR
AUGUST, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 13 - CAFETERIA		July 31, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 14,500,000	\$ 14,502,824	\$ 2,824
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	7,670,728	7,670,728	-
TOTAL REVENUE		<u>\$ 23,370,728</u>	<u>\$ 23,373,552</u>	<u>\$ 2,824</u>
22xx	Classified Support Salary	\$ 6,570,011	\$ 6,570,011	\$ -
23xx	Class Supv & Admin Salaries	685,575	685,575	-
24xx	Clerical Technical & Ofc Salary	272,043	272,043	-
32xx	PERS	795,969	795,969	-
33xx	OASDHI/Medicare	570,465	570,465	-
34xx	Health & Welfare	1,973,868	1,973,868	-
35xx	Unemployment	3,763	3,763	-
36xx	Worker's Compensation	150,548	150,548	-
37xx	EGBERT Contribution	439,484	439,484	-
38xx	PERS Reduction	978	978	-
39xx	Life Insurance	13,020	13,020	-
43xx	Materials & Supplies	1,894,640	1,897,464	2,824
44xx	Non-Capitalized Equipment	152,305	152,305	-
47xx	Food Service Supplies	8,686,701	8,686,701	-
52xx	Travel And Conference	35,000	35,000	-
53xx	Dues And Membership	350	350	-
55xx	Utilities And Housekping Serv	272,600	272,600	-
56xx	Rentals, Repairs & Leases	317,200	317,200	-
57xx	Dir Cost For Interpgm/Interfnd	4,843	4,843	-
58xx	Other Exp Of Districtwide Ops	329,704	329,704	-
59xx	Communications	45,720	45,720	-
62xx	New Buildings & Improvement of Bldgs	-	-	-
64xx	New Equipment	24,100	24,100	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,149,132	1,149,132	-
TOTAL EXPENDITURES		<u>\$ 24,388,019</u>	<u>\$ 24,390,843</u>	<u>\$ 2,824</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (1,017,291)</u>	<u>\$ (1,017,291)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 826,610	\$ 826,610	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (190,681)</u>	<u>\$ (190,681)</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 2,424,568</u>	<u>\$ 2,424,568</u>	<u>\$ -</u>
9791 ENDING BALANCE		<u>\$ 2,233,887</u>	<u>\$ 2,233,887</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 13,381	\$ 13,381	\$ -
9712	Stores	1,142,928	1,142,928	-
9713	Prepaid Expenditures	-	-	-
9740	Restricted	967,813	967,813	-
9780	Assigned	109,765	109,765	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 2,233,887</u>	<u>\$ 2,233,887</u>	<u>\$ -</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
2200	0000	Regular Education (9-12)	\$3,577	2012-13 carryover.
4030	0000	Student Services	(\$102,523)	ASD Certification carryover.
4230	0000	High School Graduation	\$29,200	2012-13 carryover.
4240	0000	Ag Vehicle Replacement Reserve	\$24,635	2012-13 carryover.
4450	0000	Director of Curriculum	(\$57,348)	CCSS projector carryover.
5222	0000	Revenue Limit & Transfers	(\$756,879)	Remove PERS Revenue Limit Reduction.
5517	0000	Technology Utility	(\$48,058)	CCSS technology carryover.
5658	0000	Duplicating Services	\$24,624	2012-13 carryover.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
4040	0267	National Board Cert Teacher Incentive Grant	\$9,512	2012-13 carryover.
4900	0286	English Language Acquisition Program (ELAP)	\$24,516	2012-13 carryover.
4040	0294	SD: Mathematics and Reading (SB472)	\$104,179	2012-13 carryover.
4040	0296	SD: English Language Learners (SB472)	\$68,515	2012-13 carryover.
4040	0325	SD: Administrator Training (AB430)	\$94,852	2012-13 carryover.
4250	0370	Supple Programs: Spec Secondary (SSP)	\$104,350	2012-13 carryover.
4250	0377	CTE Equipment and Supplies	\$141,228	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$335,620)</u></u>	

General Fund - Federal Programs				
4350	3010	NCLB: Title I, Part A, Basic and Neglected	\$582,110	2012-13 carryover.
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$3,396,491	2012-13 carryover.
4350	3025	NCLB: Title I, Part D, Local Delinquent Pgms	\$189,359	2012-13 carryover.
3771	3312	Sp Ed:IDEA Local Assist-CEIS	\$1,494,143	2012-13 carryover.
3711	3345	Special Education: IDEA PreK Staff Develop	\$2,834	2012-13 carryover.
4250	3550	Voc & Applied Tech Secondary II C, Sec 131	\$6,977	2012-13 carryover.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$257,905	2012-13 carryover.
4040	4036	SD: Administrator Training (AB430)	\$41,291	2012-13 carryover.
4040	4050	NCLB: Title III, Part B, CaMSP (eSCI)	\$1,148,580	2012-13 carryover.
4900	4124	NCLB: Title IV, Part B, 21st Century	\$357,125	2012-13 carryover.
4900	4203	Title III - Limited English Proficiency (LEP)	\$493,393	2012-13 carryover.
4350	5630	NCLB: Title X, McKinney-Vento	\$7,442	2012-13 carryover.
4040	5822	NCLB: Title III, Part B, CaMSP (eSCI)	\$1,404,822	2012-13 carryover.
5080	5826	Safe Routes to School	\$460,512	2012-13 carryover.
5610	5828	Cancer Prevention and Nutrition	\$108,034	2012-13 carryover.
4020	5832	California GEAR UP	\$59,894	2012-13 carryover.
4900	5855	Program Improvement - General	\$782,884	2012-13 carryover.
4900	5858	Afterschool Twilight - Site	\$121,122	2012-13 carryover.
4900	5859	Title 1 Professional Learning	\$205,968	2012-13 carryover.
4900	5860	Afterschool Twilight	\$31,011	2012-13 carryover.
4900	5861	ASSETs Family Literacy	\$86,713	2012-13 carryover.
4900	5862	ASSETs Equitable Access	\$9,333	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$11,247,943</u></u>	

General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$128,465	2012-13 carryover.
4250	6378	CA Health/Science Cap Building	\$46,299	2012-13 carryover.
4250	6385	CA Partnership Academies Prgm Grant	\$85,482	2012-13 carryover.
4250	6386	CA Partnership Green Academies Grant	\$195,735	2012-13 carryover.
4350	6690	Tobacco Use Prev Ed (TUPE) Grades 6-12	\$24,402	2012-13 carryover.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$361,503	2012-13 carryover.
4250	7220	Partnership Academies Program	\$181,111	2012-13 carryover.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$1,902,507	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$2,925,504</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5516	9012	Virtual Server	\$3,206	2012-13 carryover.
4455	9020	Lost/Damaged Textbooks Reimbursement	\$333,944	2012-13 carryover.
5510	9030	Education Technology K-12 Voucher	\$285,549	2012-13 carryover.
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4250	9061	ROP CNA Adult Class	\$5,123	2012-13 carryover.
4250	9063	ROP Medical Assisting	\$655	2012-13 carryover.
4020	9145	SCOE AVID	\$195	2012-13 carryover.
4355	9228	SCOE - Visiting Educator	\$120,269	2012-13 carryover.
4040	9251	Teacher Education Institute - SFSU	\$77,815	2012-13 carryover.
4040	9254	Region One Interns	\$9,365	2012-13 carryover.
4235	9301	Loren Roberts Golf Donation	\$1,787	2012-13 carryover.
4010	9302	Intel Volunteer Grant	\$9,835	2012-13 carryover.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$28,567	2012-13 carryover.
4020	9305	Miscellaneous Site Donations (<\$1000)	\$47,587	2012-13 carryover.
4030	9305	Miscellaneous Site Donations (<\$1000)	\$9	2012-13 carryover.
4590	9305	Miscellaneous Site Donations (<\$1000)	\$425	2012-13 carryover.
4900	9305	Miscellaneous Site Donations (<\$1000)	\$514	2012-13 carryover.
4010	9306	Art in Residency Program - Sims Elementary	\$1,131	2012-13 carryover.
4020	9307	PSAT Donations	\$3,507	2012-13 carryover.
4020	9308	Manuf Prod & Tech Acad Donation	\$239	2012-13 carryover.
4010	9309	K-12 Library Technican Donations/Grants	\$34,770	2012-13 carryover.
4020	9310	Sports Careers Academy Donation	\$255	2012-13 carryover.
4350	9312	Homeless Program Donations	\$1,270	2012-13 carryover.
4350	9313	Healthy Start Donations	\$2,881	2012-13 carryover.
5280	9314	Muriel Vint Memorial - 9-12 Band	\$3,514	2012-13 carryover.
4020	9315	Castellan Memorial Fund	\$5,990	2012-13 carryover.
4350	9316	Healthy Families - Reese Elementary School	\$143	2012-13 carryover.
4350	9317	Positive Youth Development Program Donations	\$1,549	2012-13 carryover.
0050	9319	Awards Donations	\$1,051	2012-13 carryover.
0055	9320	Attendance Campaign Donations	\$7,053	2012-13 carryover.
4900	9321	ASSETs Family Literacy Donations	\$2,389	2012-13 carryover.
4900	9322	Twilight Donations	\$3,428	2012-13 carryover.
4020	9324	Adopt Our Wolves - EPMS	\$200	2012-13 carryover.
4010	9326	VAPA-Hein	\$618	2012-13 carryover.
1510	9327	Kaiser Get Moving!	\$2,293	2012-13 carryover.
2150	9327	Kaiser Get Moving!	\$149	2012-13 carryover.
2540	9327	Kaiser Get Moving!	\$3	2012-13 carryover.
4010	9328	Mervyns Donations - Elementary	\$74	2012-13 carryover.
4010	9329	Library/Learning Center Donation - McKee	\$5,907	2012-13 carryover.
4010	9331	Arlene Hein Elementary School - Donations	\$233	2012-13 carryover.
0055	9333	Energy Conservation	\$1,326	2012-13 carryover.
4010	9334	Library Personnel Donations	\$161	2012-13 carryover.
4020	9335	Voluntary Athletic Contributions (VAC)	\$134,916	2012-13 carryover.
4020	9338	Athletic Donation	\$2,000	2012-13 carryover.
4020	9340	Adopt Our Falcons	\$461	2012-13 carryover.
4010	9342	Feickert Donations	\$30	2012-13 carryover.
4020	9372	CA Milk Processor Board-LCHS	\$2,300	2012-13 carryover.
4020	9373	Business Department Donations-LCHS	\$4,312	2012-13 carryover.
4010	9374	Verizon Wireless Donation - Butler	\$5	2012-13 carryover.
4020	9376	Jazz Dance Donations-LCHS	\$3,920	2012-13 carryover.
4010	9402	PG&E Bright Ideas	\$881	2012-13 carryover.
4020	9402	PG&E Bright Ideas	\$4,313	2012-13 carryover.
4020	9403	State Farm - Solar Case Project	\$672	2012-13 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
4020	9406	SMUD-Don't Trash the Trails - MTHS	\$304	2012-13 carryover.
4020	9408	Caring for Our Watersheds	\$1,802	2012-13 carryover.
4020	9413	Yolo/Don't Trash the Trails	\$130	2012-13 carryover.
4010	9415	Hawk Academy - Hein	\$6,200	2012-13 carryover.
4350	9417	Teen Parent Program - Kaiser	\$36,800	2012-13 carryover.
4350	9418	Sierra Health Foundation -A Place of My Own	\$21,803	2012-13 carryover.
4020	9419	United Health Heroes - FLHS	\$160	2012-13 carryover.
4020	9421	UCCI Pathways-PGHS	\$75	2012-13 carryover.
4020	9422	Sacramento Kings Foundation-LCHS	\$4,200	2012-13 carryover.
5610	9423	Shaping Healthy Choices (SHCP)	\$3,000	2012-13 carryover.
4040	9424	Bechtel Fnd K-8 CCSS-M	\$5,999,950	2012-13 carryover.
4250	9505	CACHE-VHS	\$18,000	2012-13 carryover.
5040	9506	Student Teaching/NU	\$1,905	2012-13 carryover.
4020	9508	Community Foundation	\$708	2012-13 carryover.
4030	9508	Community Foundation	\$82	2012-13 carryover.
4040	9510	Education and Environment Initiative (EEI)	\$590	2012-13 carryover.
4010	9511	State Street Great Ideas Grant	\$891	2012-13 carryover.
4010	9512	Free to Learn - Center Youth Citizenship	\$3,846	2012-13 carryover.
4010	9515	Reaching Resolution - CYC	\$221	2012-13 carryover.
4020	9516	Stormwater Quality	\$141	2012-13 carryover.
4020	9517	Elk Grove Rotary Foundation	\$1,021	2012-13 carryover.
4020	9518	SMUD - Laguna Creek High School	\$4,400	2012-13 carryover.
4030	9519	Schwab Collaborative Challenge	\$17,316	2012-13 carryover.
4010	9520	Great Valley Center Success Fund	\$8	2012-13 carryover.
4020	9520	Great Valley Center Success Fund	\$613	2012-13 carryover.
5610	9521	Harvest of the Month	\$19,044	2012-13 carryover.
4020	9522	Robotics-Intuitive Surgical Operations (COHS)	\$314	2012-13 carryover.
4250	9523	Safeway Foundation	\$562	2012-13 carryover.
4020	9525	Robotics-LCHS Brin Wojcicki	\$2,000	2012-13 carryover.
4250	9529	STEPS Academy/Project Lead The Way (PLTW)	\$5,326	2012-13 carryover.
4250	9530	Ford Pass	\$84,656	2012-13 carryover.
4020	9532	Sacramento Kings Foundation-FLHS VAPA	\$2,978	2012-13 carryover.
4250	9538	Jordan Fundamentals Grant	\$79	2012-13 carryover.
4010	9539	Target Donations	\$1,465	2012-13 carryover.
5610	9540	Produce Box Rebates-FNS	\$592	2012-13 carryover.
0050	9544	Stupski Foundation	\$5,306	2012-13 carryover.
2540	9545	Toolbox for Education	\$821	2012-13 carryover.
4010	9545	Toolbox for Education	\$210	2012-13 carryover.
4020	9545	Toolbox for Education	\$12	2012-13 carryover.
4040	9546	Ride to the Refuge	\$1,559	2012-13 carryover.
4030	9558	Kerr ILS - Volunteer Donations	\$2,057	2012-13 carryover.
4010	9564	Safe Routes to School	\$208	2012-13 carryover.
4250	9566	EDS Technology Grant	\$93	2012-13 carryover.
5510	9566	EDS Technology Grant	\$33	2012-13 carryover.
4020	9570	Buck Foundation - International Baccalaureate	\$4,470	2012-13 carryover.
4040	9571	University of Southern Maine - SEED	\$1,176	2012-13 carryover.
4010	9575	Lowe's Charitable & Educational Foundation	\$630	2012-13 carryover.
4020	9575	Lowe's Charitable & Educational Foundation	\$98,895	2012-13 carryover.
5680	9576	Bus Replacement Fund	\$52,858	2012-13 carryover.
4010	9578	Teaching It Forward Grant - Reese ES	\$177	2012-13 carryover.
4010	9580	Best Buy Grant - Butler	\$24	2012-13 carryover.
4020	9581	Air & Waste Mgmt Assoc-SHS	\$232	2012-13 carryover.
4010	9583	The NEA Foundation - U House	\$4,308	2012-13 carryover.
4350	9586	Kaiser SHARP Support Grant	\$5,109	2012-13 carryover.
5610	9587	Schwan's Equipment Grant	\$3,000	2012-13 carryover.
4010	9588	Barona Education Grant - Castello ES	\$327	2012-13 carryover.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
5510	9591	Forensic Technology Svcs - SCOE	\$3,793	2012-13 carryover.
4010	9592	Sharing the Dream: Bird Chasers	\$151	2012-13 carryover.
4020	9598	Cal-STAT Staff Development-EPMS	\$6,011	2012-13 carryover.
4020	9599	AMGEN - Albani Middle School	\$693	2012-13 carryover.
5260	9601	School Insurance Authority Payments	\$305,307	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$7,897,431	

Fund 09 - Charter School

2810	0275	Teacher Recruitment & Retention	\$3,613	2012-13 carryover.
2810	0395	School & Library Impr Block Grant (SLIB)	\$19	2012-13 carryover.
2810	0396	Site Block Grant	\$1,441	2012-13 carryover.
2810	0398	Instructional Materials & Educ. Technology	\$453	2012-13 carryover.
2810	0760	Art and Music Block Grant	\$64	2012-13 carryover.
2810	0761	Art, Music & PE Block Grant	\$10,050	2012-13 carryover.
2810	1100	Lottery: Unrestricted	\$58,069	2012-13 carryover.
2810	6300	Lottery: Instructional Materials	\$13,518	2012-13 carryover.
2810	9305	Miscellaneous Site Donations (<\$1000)	\$500	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$87,727	

Fund 11 - Adult Education

4280	3555	Post-Secondary & Adult II C, Sec 132	\$100	2012-13 carryover.
4280	5808	Citizenship and Integration Grant	\$88,793	2012-13 carryover.
4280	9401	KRATOS Learning Solutions	\$42	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$88,935	

Fund 12 - Child Development

4115	5210	Head Start	\$150,822	2012-13 carryover.
4115	6145	CD: Facility Renovation & Repair	\$49,628	2012-13 carryover.
4115	9305	Miscellaneous Site Donations (<\$1000)	\$4,894	2012-13 carryover.
4115	9569	School Readiness Planning	\$1,229	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$206,573	

Fund 13 - Food Services

5610	5829	Healthier US Schl Chng-HUSCC	\$15,431	2012-13 carryover.
Net Change to Expenditures/Interfund Transfers Out			\$15,431	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 BUDGET REVISION SUMMARY December 12, 2013
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FUND 01 - ALL		August 30, 2013		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 473,863,164	\$ 493,874,728	\$ 20,011,564
1xxx	Certificated Salaries	\$ 244,220,673	\$ 249,694,507	\$ 5,473,834
2xxx	Classified Salaries	62,591,941	63,207,816	615,875
3xxx	Employee Benefits	112,631,003	114,076,456	1,445,453
4xxx	Books & Supplies	21,546,595	32,378,069	10,831,474
5xxx	Services, Other Operating Expenses	41,256,716	44,546,879	3,290,163
6xxx	Capital Outlay	493,777	543,036	49,259
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	252,908	282,108	29,200
73xx	Direct Support/Indirect Costs	(1,508,538)	(1,508,538)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 483,226,601	\$ 504,961,859	\$ 21,735,258
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (9,363,437)	\$ (11,087,131)	\$ (1,723,694)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (11,069,234)	\$ (12,792,928)	\$ (1,723,694)
9791	BEGINNING BALANCE	\$ 70,149,035	\$ 74,534,034	\$ 4,384,999
9791	ENDING BALANCE	\$ 59,079,801	\$ 61,741,106	\$ 2,661,305
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 539,784	\$ 687,168	\$ 147,384
9740	Restricted Reserve	14,181,619	18,610,305	4,428,686
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	32,443,633	(1,914,765)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 59,079,801	\$ 61,741,106	\$ 2,661,305

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FUND 01 - UNRESTRICTED		August 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 334,375,304	\$ 334,375,304	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	32,952,328	33,499,480	547,152
87xx	Other Local Revenues	1,741,934	1,741,934	-
86xx	Other Local Revenues	1,416,980	1,416,980	-
TOTAL REVENUE		\$ 383,719,766	\$ 384,266,918	\$ 547,152
11xx	Teacher Salaries	\$ 177,902,755	\$ 177,902,755	\$ -
12xx	Certif Pupil Support Salaries	8,063,618	8,063,618	-
13xx	Certif Superv & Admin Salaries	14,871,820	14,871,820	-
19xx	Other Certificated Salaries	1,221,294	1,139,406	(81,888)
21xx	Sal Ins Aides For Dir Teach As	889,507	889,507	-
22xx	Classified Support Salary	11,628,275	11,628,275	-
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,962,240	17,962,240	-
29xx	Other Classified Salaries	1,058,326	1,058,326	-
31xx	STRS	16,504,894	16,498,684	(6,210)
32xx	PERS	3,607,336	3,607,336	-
33xx	OASDHI/Medicare	5,530,956	5,529,358	(1,598)
34xx	Health & Welfare	38,326,908	38,326,908	-
35xx	Unemployment	165,869	165,828	(41)
36xx	Worker's Compensation	4,685,227	4,683,589	(1,638)
37xx	EGBERT Contribution	11,910,763	11,909,127	(1,636)
38xx	PERS Reduction	507	507	-
39xx	Life Insurance	1,797,385	1,797,385	-
41xx	Textbooks	2,926,800	2,926,800	-
42xx	Books/Reference Materials	226,155	226,155	-
43xx	Materials & Supplies	3,471,948	3,869,339	397,391
44xx	Non-Capitalized Equipment	4,028,888	4,028,888	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	2,949,803	3,044,655	94,852
52xx	Travel And Conference	155,615	155,615	-
53xx	Dues And Membership	61,179	61,179	-
54xx	Insurance	2,488,922	2,488,922	-
55xx	Utilities And Housekping Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,798,140	1,798,140	-
57xx	Dir Cost For Interpgm/Interfnd	(4,386,401)	(4,450,979)	(64,578)
58xx	Other Exp Of Districtwide Ops	3,926,142	3,926,142	-
59xx	Communications	1,659,727	1,659,727	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	-	49,259	49,259
72xx	Other Transfers Out	202,908	232,108	29,200
73xx	Direct Support/Indirect Costs	(6,212,320)	(6,961,053)	(748,733)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 342,579,274	\$ 342,243,654	\$ (335,620)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 41,140,492	\$ 42,023,264	\$ 882,772
89xx	Other Financing Sources	\$ (49,323,559)	\$ (49,323,559)	\$ -
76xx	Interfund Transfers Out	1,705,797	1,705,797	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,888,864)	\$ (9,006,092)	\$ 882,772
9791	BEGINNING BALANCE	\$ 54,523,609	\$ 51,751,242	\$ (2,772,367)
9791	ENDING BALANCE	\$ 44,634,745	\$ 42,745,150	\$ (1,889,595)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	136,347	161,517	25,170
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	34,358,398	32,443,633	(1,914,765)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 44,634,745	\$ 42,745,150	\$ (1,889,595)

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FUND 01 - FEDERAL		August 30, 2013 PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 9,930,016	\$ 11,426,993	\$ 1,496,977
82xx	Federal Revenue	18,471,535	28,222,501	9,750,966
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 28,401,551	\$ 39,649,494	\$ 11,247,943
11xx	Teacher Salaries	\$ 4,423,036	\$ 4,755,566	\$ 332,530
12xx	Certif Pupil Support Salaries	1,010,533	1,809,084	798,551
13xx	Certif Superv & Admin Salaries	307,472	366,661	59,189
19xx	Other Certificated Salaries	2,242,981	3,076,070	833,089
21xx	Sal Ins Aides For Dir Teach As	4,748,244	4,813,236	64,992
22xx	Classified Support Salary	448,125	448,125	-
23xx	Class Supv & Admin Salaries	-	262,709	262,709
24xx	Clerical Technical & Ofc Salary	887,287	984,240	96,953
29xx	Other Classified Salaries	18,920	23,709	4,789
31xx	STRS	658,583	838,792	180,209
32xx	PERS	687,350	740,712	53,362
33xx	OASDHI/Medicare	583,168	647,814	64,646
34xx	Health & Welfare	3,329,262	3,578,733	249,471
35xx	Unemployment	7,072	22,580	15,508
36xx	Worker's Compensation	281,767	330,647	48,880
37xx	EGBERT Contribution	539,395	609,476	70,081
39xx	Life Insurance	15,241	17,336	2,095
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	62,803	79,580	16,777
43xx	Materials & Supplies	3,808,517	9,949,958	6,141,441
44xx	Non-Capitalized Equipment	338,648	346,676	8,028
51xx	Sub-agreements for Services	2,007,959	3,259,567	1,251,608
52xx	Travel And Conference	118,853	354,943	236,090
53xx	Dues and Memberships	-	-	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	34,818	35,304	486
57xx	Dir Cost For Interpgm/Interfnd	737,668	743,923	6,255
58xx	Other Exp Of Districtwide Ops	332,919	406,575	73,656
59xx	Communications	6,098	6,098	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,286,469	1,663,017	376,548
TOTAL EXPENDITURES		\$ 29,053,630	\$ 40,301,573	\$ 11,247,943
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (652,079)	\$ (652,079)	\$ -
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 3,855,066	\$ 4,359,178	\$ 504,112
9791	ENDING BALANCE	\$ 3,855,066	\$ 4,359,178	\$ 504,112
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	3,855,066	4,359,178	504,112
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,855,066	\$ 4,359,178	\$ 504,112

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2010/11 FISCAL YEAR ENDING FUND BALANCE, 2013 BUDGET REVISION SUMMARY December 12, 2013
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FUND 01 - STATE		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	9,734,623	10,396,117	661,494
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		<u>\$ 59,794,462</u>	<u>\$ 60,455,956</u>	<u>\$ 661,494</u>
11xx	Teacher Salaries	\$ 25,727,637	\$ 25,792,654	\$ 65,017
12xx	Certif Pupil Support Salaries	3,945,610	3,945,610	-
13xx	Certif Superv & Admin Salaries	726,646	726,646	-
19xx	Other Certificated Salaries	3,410,525	3,410,525	-
21xx	Sal Ins Aides For Dir Teach As	10,409,493	10,409,493	-
22xx	Classified Support Salary	5,684,304	5,720,751	36,447
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	956,729	959,382	2,653
29xx	Other Classified Salaries	181,175	181,175	-
31xx	STRS	2,885,184	2,890,548	5,364
32xx	PERS	2,017,975	2,018,231	256
33xx	OASDHI/Medicare	1,901,448	1,902,592	1,144
34xx	Health & Welfare	12,092,463	12,092,463	-
35xx	Unemployment	27,441	27,496	55
36xx	Worker's Compensation	1,064,270	1,065,618	1,348
37xx	EGBERT Contribution	2,081,429	2,082,755	1,326
38xx	PERS Reduction	23,644	23,644	-
39xx	Life Insurance	52,797	52,797	-
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	123,840	153,629	29,789
43xx	Materials & Supplies	3,120,673	5,536,791	2,416,118
44xx	Non-Capitalized Equipment	287,251	379,194	91,943
51xx	Sub-agreements for Services	13,855,527	13,855,527	-
52xx	Travel And Conference	141,513	184,331	42,818
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekeeping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	192,316	192,316	-
57xx	Dir Cost For Interpgm/Interfnd	(1,631,963)	(1,639,803)	(7,840)
58xx	Other Exp Of Districtwide Ops	858,522	1,007,002	148,480
59xx	Communications	23,429	23,829	400
64xx	New Equipment	333,000	333,000	-
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,880,026	2,970,212	90,186
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		<u>\$ 97,330,129</u>	<u>\$ 100,255,633</u>	<u>\$ 2,925,504</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (37,535,667)</u>	<u>\$ (39,799,677)</u>	<u>\$ (2,264,010)</u>
89xx	Other Financing Sources	\$ 37,441,211	\$ 37,441,211	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (94,456)</u>	<u>\$ (2,358,466)</u>	<u>\$ (2,264,010)</u>
9791 BEGINNING BALANCE		<u>\$ 7,092,257</u>	<u>\$ 13,203,947</u>	<u>\$ 6,111,690</u>
9791 ENDING BALANCE		<u>\$ 6,997,801</u>	<u>\$ 10,845,481</u>	<u>\$ 3,847,680</u>
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 263,437	\$ 385,651	\$ 122,214
9740	Restricted	6,734,364	10,459,830	3,725,466
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 6,997,801</u>	<u>\$ 10,845,481</u>	<u>\$ 3,847,680</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 01 - LOCAL		August 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	1,909,521	9,464,496	7,554,975
TOTAL REVENUE		\$ 1,947,385	\$ 9,502,360	\$ 7,554,975
11xx	Teacher Salaries	\$ 258,445	\$ 2,853,429	\$ 2,594,984
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	108,301	117,883	9,582
19xx	Other Certificated Salaries	-	862,780	862,780
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,101,041	3,150,248	49,207
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	367,121	465,246	98,125
29xx	Other Classified Salaries	-	-	-
31xx	STRS	30,257	317,332	287,075
32xx	PERS	421,874	436,509	14,635
33xx	OASDHI/Medicare	299,166	360,570	61,404
34xx	Health & Welfare	801,789	1,033,065	231,276
35xx	Unemployment	2,176	3,049	873
36xx	Worker's Compensation	86,994	159,114	72,120
37xx	EGBERT Contribution	146,897	241,448	94,551
38xx	PERS Reduction	59,231	59,231	-
39xx	Life Insurance	4,285	5,182	897
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	291	-
43xx	Materials & Supplies	1,264,986	2,988,767	1,723,781
44xx	Non-Capitalized Equipment	197,927	204,133	6,206
47xx	Food	-	-	-
51xx	Sub-agreements for Services	-	966,000	966,000
52xx	Travel And Conference	8,846	346,996	338,150
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekplng Serv	68,217	68,217	-
56xx	Rentals, Repairs & Leases	441,252	467,055	25,803
57xx	Dir Cost for Interprgm/Interfnd	5,228,140	5,259,974	31,834
58xx	Other Exp Of Districtwide Ops	257,433	402,983	145,550
59xx	Communications	20,521	21,120	599
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	36,321	36,321	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	537,287	819,286	281,999
TOTAL EXPENDITURES		\$ 14,263,568	\$ 22,160,999	\$ 7,897,431
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,316,183)	\$ (12,658,639)	\$ (342,456)
89xx	Other Financing Sources	\$ 11,230,269	\$ 11,230,269	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,085,914)	\$ (1,428,370)	\$ (342,456)
9791	BEGINNING BALANCE	\$ 4,678,103	\$ 5,219,667	\$ 541,564
9791	ENDING BALANCE	\$ 3,592,189	\$ 3,791,297	\$ 199,108
COMPONENTS OF ENDING BALANCE				
9712	Stores			
9740	Restricted	\$ 3,592,189	\$ 3,791,297	\$ 199,108
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,592,189	\$ 3,791,297	\$ 199,108

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2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 BUDGET REVISION SUMMARY December 12, 2013
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FUND 09 - CHARTER SCHOOL		August 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 1,645,256	\$ 1,645,256	\$ -
82xx	Federal Revenue	-	-	-
84xx	Other State Revenue	-	-	-
85xx	Other State Revenue	178,538	178,538	-
86xx	Other Local Revenues	10,000	10,000	-
TOTAL REVENUE		\$ 1,833,794	\$ 1,833,794	\$ -
11xx	Teacher Salaries	\$ 1,059,097	\$ 1,059,097	\$ -
13xx	Certf Superv & Admin Salaries	109,096	109,096	-
21xx	Sal Ins Aides For Dir Teach As	15,004	15,004	-
22xx	Classified Support Salary	34,402	34,402	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	86,051	86,051	-
29xx	Other Classified Salaries	2,000	2,000	-
31xx	STRS	96,375	96,375	-
32xx	PERS	14,895	14,895	-
33xx	OASDHI/Medicare	27,455	27,455	-
34xx	Health & Welfare	131,905	131,905	-
35xx	Unemployment	653	653	-
36xx	Worker's Compensation	26,113	26,113	-
37xx	EGBERT Contribution	41,374	41,374	-
39xx	Life Insurance	704	704	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	30,526	30,526	-
43xx	Materials & Supplies	90,651	178,378	87,727
44xx	Non-Capitalized Equipment	5,952	5,952	-
52xx	Travel And Conference	6,523	6,523	-
53xx	Dues And Membership	3,080	3,080	-
56xx	Rentals, Repairs & Leases	12,623	12,623	-
57xx	Dir Cost For Interpgm/Interfnd	7,383	7,383	-
58xx	Other Exp Of Districtwide Ops	21,719	21,719	-
59xx	Communications	10,213	10,213	-
73xx	Direct Support/Indirect Costs	-	-	-
TOTAL EXPENDITURES		\$ 1,833,794	\$ 1,921,521	\$ 87,727
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ -	\$ (87,727)	\$ (87,727)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ (87,727)	\$ (87,727)
9791 BEGINNING BALANCE		\$ 2,207,181	\$ 2,802,901	\$ 595,720
9791 ENDING BALANCE		\$ 2,207,181	\$ 2,715,174	\$ 507,993
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ -	\$ -	-
9770	Designated for Economic Uncertainties	2,207,181	2,715,174	507,993
TOTAL RESERVES		\$ 2,207,181	\$ 2,715,174	\$ 507,993

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FUND 11 - ADULT EDUCATION		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 883,454	\$ 972,347	\$ 88,893
83xx	Other State Revenue	779,904	779,904	-
85xx	Other State Revenue	646,800	646,800	-
86xx	Other Local Revenues	968,398	968,440	42
TOTAL REVENUE		<u>\$ 3,278,556</u>	<u>\$ 3,367,491</u>	<u>\$ 88,935</u>
11xx	Teacher Salaries	\$ 1,094,872	\$ 1,133,924	\$ 39,052
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	267,170	267,170	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	28,055	31,284	3,229
22xx	Classified Support Salary	365,824	383,458	17,634
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	236,015	236,015	-
29xx	Other Classified Salaries	45,000	45,000	-
31xx	STRS	111,051	114,273	3,222
32xx	PERS	70,563	72,950	2,387
33xx	OASDHI/Medicare	72,369	74,530	2,161
34xx	Health & Welfare	426,348	426,348	-
35xx	Unemployment	1,043	1,074	31
36xx	Worker's Compensation	40,852	42,051	1,199
37xx	EGBERT Contribution	80,415	81,405	990
38xx	PERS Reduction	6,686	6,686	-
39xx	Life Insurance	2,131	2,131	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	83,247	83,378	131
43xx	Materials & Supplies	446,419	453,828	7,409
44xx	Non-Capitalized Equipment	58,484	60,533	2,049
51xx	Sub-agreements for Services	104,665	126,242	21,577
52xx	Travel And Conference	25,805	26,545	740
53xx	Dues And Membership	995	995	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	15,639	15,639	-
57xx	Dir Cost For Interpgm/Interfnd	3,480	7,843	4,363
58xx	Other Exp Of Districtwide Ops	207,335	185,758	(21,577)
59xx	Communications	17,186	17,336	150
73xx	Direct Support/Indirect Costs	155,282	159,470	4,188
TOTAL EXPENDITURES		<u>\$ 3,966,931</u>	<u>\$ 4,055,866</u>	<u>\$ 88,935</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (688,375)</u>	<u>\$ (688,375)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 111,625</u>	<u>\$ 111,625</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 2,501,329</u>	<u>\$ 2,619,973</u>	<u>\$ 118,644</u>
9791	ENDING BALANCE	<u>\$ 2,612,954</u>	<u>\$ 2,731,598</u>	<u>\$ 118,644</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 994,497	\$ 994,497	-
9789	Reserve for Economic Uncertainties	1,618,457	1,737,101	118,644
TOTAL RESERVES		<u>\$ 2,612,954</u>	<u>\$ 2,731,598</u>	<u>\$ 118,644</u>

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FUND 12 - CHILD DEVELOPMENT FUND		August 30, 2013 PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,069,187	\$ 3,220,009	\$ 150,822
85xx	Other State Revenue	1,241,552	1,241,552	-
86xx	Other Local Revenues	642,756	698,507	55,751
TOTAL REVENUE		\$ 4,953,495	\$ 5,160,068	\$ 206,573
11xx	Teacher Salaries	\$ 1,318,505	\$ 1,318,505	\$ -
12xx	Certif Pupil Support Salaries	118,480	118,480	-
13xx	Certif Superv & Admin Salaries	9,197	9,197	-
19xx	Other Certificated Salaries	277,647	281,509	3,862
21xx	Sal Ins Aides For Dir Teach As	546,008	561,093	15,085
22xx	Classified Support Salaries	193,727	202,131	8,404
24xx	Clerical Technical & Ofc Salary	228,133	243,189	15,056
29xx	Other Classified Salaries	-	-	-
31xx	STRS	140,623	140,942	319
32xx	PERS	110,226	112,731	2,505
33xx	OASDHI/Medicare	98,651	101,655	3,004
34xx	Health & Welfare	579,408	604,412	25,004
35xx	Unemployment	1,339	1,361	22
36xx	Worker's Compensation	53,417	54,265	848
37xx	EGBERT Contribution	120,465	121,576	1,111
38xx	PERS Reduction	4,774	4,774	-
39xx	Life Insurance	3,432	3,432	-
42xx	Books/Reference Materials	9,352	12,165	2,813
43xx	Materials & Supplies	216,229	322,918	106,689
44xx	Non-Capitalized Equipment	8,000	20,140	12,140
51xx	Sub-agreements for Services	695,952	695,952	-
52xx	Travel And Conference	17,698	17,997	299
53xx	Dues and Membership	1,650	1,650	-
54xx	Insurance	1,500	1,500	-
56xx	Rentals, Repairs & Leases	18,260	18,260	-
57xx	Dir Cost For Interpgm/Interfnd	27,600	27,600	-
58xx	Other Exp Of Districtwide Ops	19,620	19,920	300
59xx	Communications	8,666	9,227	561
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	204,124	212,675	8,551
TOTAL EXPENDITURES		\$ 5,032,683	\$ 5,239,256	\$ 206,573
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (79,188)	\$ (79,188)	\$ -
89xx	Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1)	\$ (1)	\$ -
9791	BEGINNING BALANCE	\$ 19,874	\$ 19,572	\$ (302)
9791	ENDING BALANCE	\$ 19,873	\$ 19,571	\$ (302)
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ 19,458	\$ 19,571	113
9770	Designated for Economic Uncertainties	415	-	(415)
TOTAL RESERVES		\$ 19,873	\$ 19,571	\$ (302)

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FUND 13 - CAFETERIA		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 14,502,824	\$ 14,502,824	\$ -
85xx	Other State Revenue	1,200,000	1,200,000	-
86xx	Other Local Revenues	7,670,728	7,686,159	15,431
TOTAL REVENUE		<u>\$ 23,373,552</u>	<u>\$ 23,388,983</u>	<u>\$ 15,431</u>
22xx	Classified Support Salary	\$ 6,570,011	\$ 6,570,011	\$ -
23xx	Class Supv & Admin Salaries	685,575	685,575	-
24xx	Clerical Technical & Ofc Salary	272,043	272,043	-
32xx	PERS	795,969	795,969	-
33xx	OASDHI/Medicare	570,465	570,465	-
34xx	Health & Welfare	1,973,868	1,973,868	-
35xx	Unemployment	3,763	3,763	-
36xx	Worker's Compensation	150,548	150,548	-
37xx	EGBERT Contribution	439,484	439,484	-
38xx	PERS Reduction	978	978	-
39xx	Life Insurance	13,020	13,020	-
43xx	Materials & Supplies	1,897,464	1,912,895	15,431
44xx	Non-Capitalized Equipment	152,305	152,305	-
47xx	Food Service Supplies	8,686,701	8,686,701	-
52xx	Travel And Conference	35,000	35,000	-
53xx	Dues And Membership	350	350	-
55xx	Utilities And Housekeeping Serv	272,600	272,600	-
56xx	Rentals, Repairs & Leases	317,200	317,200	-
57xx	Dir Cost For Interpgm/Interfnd	4,843	4,843	-
58xx	Other Exp Of Districtwide Ops	329,704	329,704	-
59xx	Communications	45,720	45,720	-
62xx	New Buildings & Improvement of Bldgs	-	-	-
64xx	New Equipment	24,100	24,100	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	1,149,132	1,149,132	-
TOTAL EXPENDITURES		<u>\$ 24,390,843</u>	<u>\$ 24,406,274</u>	<u>\$ 15,431</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (1,017,291)</u>	<u>\$ (1,017,291)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 826,610	\$ 826,610	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (190,681)</u>	<u>\$ (190,681)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 2,424,568</u>	<u>\$ 5,467,526</u>	<u>\$ 3,042,958</u>
9791	ENDING BALANCE	<u>\$ 2,233,887</u>	<u>\$ 5,276,845</u>	<u>\$ 3,042,958</u>
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 13,381	\$ 11,766	\$ (1,615)
9712	Stores	1,142,928	1,101,745	(41,183)
9713	Prepaid Expenditures	-	-	-
9740	Restricted	967,813	4,053,569	3,085,756
9780	Assigned	109,765	109,765	-
9789	Reserve for Economic Uncertainties	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		<u>\$ 2,233,887</u>	<u>\$ 5,276,845</u>	<u>\$ 3,042,958</u>

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FUND 14 - DEFERRED MAINTENANCE		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
85xx	Other State Revenue	\$ -	\$ -	\$ -
86xx	Other Local Revenues	-	-	-
TOTAL REVENUE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
22xx	Classified Support Salary	\$ -	\$ -	\$ -
33xx	OASDHI/Medicare	-	-	-
34xx	Health & Welfare	-	-	-
35xx	Unemployment	-	-	-
36xx	Worker's Compensation	-	-	-
37xx	EGBERT Contribution	-	-	-
38xx	PERS Reduction	-	-	-
44xx	Non-Capitalized Equipment	-	-	-
56xx	Rentals, Repairs & Leases	103,290	103,290	-
57xx	Dir Cost For Interpgm/Interfnd	-	-	-
58xx	Other Exp of Districtwide Ops	-	-	-
62xx	New Buildings & Improv of Buildings	-	-	-
65xx	Equipment Replacement	-	-	-
TOTAL EXPENDITURES		<u>\$ 103,290</u>	<u>\$ 103,290</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (103,290)</u>	<u>\$ (103,290)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ (103,290)</u>	<u>\$ (103,290)</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 1,085,581</u>	<u>\$ 930,426</u>	<u>\$ (155,155)</u>
9791	ENDING BALANCE	<u>\$ 982,291</u>	<u>\$ 827,136</u>	<u>\$ (155,155)</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 982,291	\$ 827,136	\$ (155,155)
9789	Reserve for Economic Uncertainties			-
TOTAL RESERVES		<u>\$ 982,291</u>	<u>\$ 827,136</u>	<u>\$ (155,155)</u>

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FUND 25 - CAPITAL FACILITIES ACCOUNT		August 30, 2013	PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues		\$	7,100,000	\$ 7,100,000	\$ -
TOTAL REVENUE		\$	7,100,000	\$ 7,100,000	\$ -
22xx Classified Support Salaries		\$	-	\$ -	\$ -
23xx Class Supv & Admin Salaries			57,716	57,716	-
24xx Clerical Technical & Ofc Salary			104,893	104,893	-
32xx PERS			18,565	18,565	-
33xx OASDHI/Medicare			12,349	12,349	-
34xx Health & Welfare			87,618	87,618	-
35xx Unemployment			82	82	-
36xx Worker's Compensation			3,252	3,252	-
37xx EGBERT Contribution			5,496	5,496	-
38xx PERS Reduction			2,607	2,607	-
39xx Life Insurance			275	275	-
43xx Materials & Supplies			7,000	7,000	-
44xx Non-Capitalized Equipment			50,000	50,000	-
52xx Travel And Conference			5,000	5,000	-
55xx Utilities And Housekping Serv			-	-	-
56xx Rentals, Repairs & Leases			50,916	50,916	-
57xx Dir Cost For Interpgm/Interfnd			-	-	-
58xx Other Exp Of Districtwide Ops			30,000	30,000	-
61xx Sites and Improvement of Sites			-	-	-
62xx New Buildings &Improv Of Bldgs			-	-	-
TOTAL EXPENDITURES		\$	435,769	\$ 435,769	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$	6,664,231	\$ 6,664,231	\$ -
89xx Other Financing Sources		\$	-	\$ -	\$ -
76xx Interfund Transfers Out			21,162,000	21,162,000	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$	(14,497,769)	\$ (14,497,769)	\$ -
9791 BEGINNING BALANCE		\$	21,645,455	\$ 22,942,789	\$ 1,297,334
9791 ENDING BALANCE		\$	7,147,686	\$ 8,445,020	\$ 1,297,334
COMPONENTS OF ENDING BALANCE					
9740 Restricted		\$	7,147,686	\$ 8,445,020	\$ 1,297,334
9789 Reserve for Economic Uncertainties			-	-	-
TOTAL RESERVES		\$	7,147,686	\$ 8,445,020	\$ 1,297,334

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FUND 35 - STATE SCHOOL FACILITIES	August 30, 2013 PROPOSED	PROPOSED	CHANGE
85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	-	-
61xx Sites And Improvement Of Sites	1,430,090	1,430,090	-
62xx New Buildings &Improv Of Bldgs	34,243,993	34,243,993	-
64xx New Equipment	1,290,413	1,290,413	-
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 36,964,496	\$ 36,964,496	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (36,964,496)	\$ (36,964,496)	\$ -
89xx Other Financing Sources	\$ 21,162,000	\$ 21,162,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (15,802,496)	\$ (15,802,496)	\$ -
9791 BEGINNING BALANCE	\$ 18,507,568	\$ 19,385,622	\$ 878,054
9791 ENDING BALANCE	\$ 2,705,072	\$ 3,583,126	\$ 878,054
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 2,705,072	\$ 3,583,126	\$ 878,054
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 2,705,072	\$ 3,583,126	\$ 878,054

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FUND 40 - SPECIAL RESERVE		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx	Other Local Revenues	\$ -	\$ -	\$ -
TOTAL REVENUE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58xx	Other Exp of Districtwide Operations	\$ -	\$ -	\$ -
62xx	New Buildings & Improv Of Bldgs	-	-	-
72xx	Other Outgo	-	-	-
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 250,296</u>	<u>\$ 260,832</u>	<u>\$ 10,536</u>
9791	ENDING BALANCE	<u>\$ 250,296</u>	<u>\$ 260,832</u>	<u>\$ 10,536</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 250,296	\$ 260,832	\$ 10,536
9789	Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES		<u>\$ 250,296</u>	<u>\$ 260,832</u>	<u>\$ 10,536</u>

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FUND 47 - ACQUISITION & CONSTRUCTION		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$	-	\$ -	\$ -
87xx Other Local Revenues		-	-	-
TOTAL REVENUE	\$	-	\$ -	\$ -
23xx Class Supv & Admin Salaries	\$	-	\$ -	\$ -
24xx Clerical Technical & Ofc Salary		-	-	-
31xx STRS		-	-	-
32xx PERS		-	-	-
33xx OASDHI/Medicare		-	-	-
34xx Health & Welfare		-	-	-
35xx Unemployment		-	-	-
36xx Worker's Compensation		-	-	-
37xx EGBERT Contribution		-	-	-
38xx PERS Reduction		-	-	-
39xx Life Insurance		-	-	-
43xx Materials & Supplies		-	-	-
44xx Non-Capitalized Equipment		-	-	-
52xx Travel & Conference		-	-	-
54xx Insurance		-	-	-
57xx Dir Cost for Interprgm/Interfund		-	-	-
58xx Other Exp of Districtwide Operations		-	-	-
59xx Communications		-	-	-
61xx Sites and Improvement of Sites		473,637	473,637	-
62xx New Buildings & Improvement of Buildings		500,000	500,000	-
64xx New Equipment		-	-	-
65xx Equipment Replacement		-	-	-
72xx Other Transfers Out		-	-	-
TOTAL EXPENDITURES	\$	973,637	\$ 973,637	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(973,637)	\$ (973,637)	\$ -
89xx Other Financing Sources	\$	-	\$ -	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE	\$	(973,637)	\$ (973,637)	\$ -
9791 BEGINNING BALANCE	\$	2,119,410	\$ 4,389,529	\$ 2,270,119
9791 ENDING BALANCE	\$	1,145,773	\$ 3,415,892	\$ 2,270,119
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$	1,145,773	\$ 3,415,892	\$ 2,270,119
9789 Reserve for Economic Uncertainties				-
				-
				-
TOTAL RESERVES	\$	1,145,773	\$ 3,415,892	\$ 2,270,119

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FUND 49 - SPECIAL PROJECTS	August 30, 2013		CHANGE
	PROPOSED	PROPOSED	
86xx Other Local Revenues	\$ 336,126	\$ 336,126	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 336,126	\$ 336,126	\$ -
22xx Classified Support Salaries	\$ -	\$ 116	\$ 116
23xx Class Supv & Admin Salaries	574,437	574,437	-
24xx Clerical Technical & Ofc Salary	760,680	760,680	-
31xx STRS	-	-	-
32xx PERS	146,722	146,722	-
33xx OASDHI/Medicare	98,293	98,303	10
34xx Health & Welfare	314,749	314,749	-
35xx Unemployment	667	668	1
36xx Worker's Compensation	26,702	26,705	3
37xx EGBERT Contribution	39,104	39,106	2
38xx PERS Reduction	20,600	20,600	-
39xx Life Insurance	1,656	1,656	-
43xx Materials & Supplies	15,600	15,600	-
44xx Non-Capitalized Equipment	13,000	18,692	5,692
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	205,160	110,116	(95,044)
57xx Dir Cost For Interpgm/Interfnd	9,250	39,216	29,966
58xx Other Exp of Districtwide Ops	391,400	391,400	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	350,845	562,262	211,417
62xx New Buildings & Improv of Bldgs	4,121,492	5,238,629	1,117,137
64xx New Equipment	17,132	11,427	(5,705)
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 7,129,539	\$ 8,393,134	\$ 1,263,595
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (6,793,413)	\$ (8,057,008)	\$ (1,263,595)
89xx Other Financing Sources	\$ 846,000	\$ 817,000	\$ (29,000)
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (5,947,413)	\$ (7,240,008)	\$ (1,292,595)
9791 BEGINNING BALANCE	\$ 20,675,727	\$ 19,209,466	\$ (1,466,261)
9791 ENDING BALANCE	\$ 14,728,314	\$ 11,969,458	\$ (2,758,856)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ -	\$ -	\$ -
9789 Reserve for Economic Uncertainties	14,728,314	11,969,458	(2,758,856)
TOTAL RESERVES	\$ 14,728,314	\$ 11,969,458	\$ (2,758,856)

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FUND 52 - DEBT SERVICE MELLO ROOS		August 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx	Other Local Revenues	\$ 14,050,009	\$ 14,021,009	\$ (29,000)
TOTAL REVENUE		<u>\$ 14,050,009</u>	<u>\$ 14,021,009</u>	<u>\$ (29,000)</u>
74xx	Debt Service	\$ 13,069,982	\$ 13,069,982	\$ -
TOTAL EXPENDITURES		<u>\$ 13,069,982</u>	<u>\$ 13,069,982</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ 980,027</u>	<u>\$ 951,027</u>	<u>\$ (29,000)</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	846,000	817,000	(29,000)
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ 134,027</u>	<u>\$ 134,027</u>	<u>\$ -</u>
9791 BEGINNING BALANCE		<u>\$ 9,220,448</u>	<u>\$ 17,512,141</u>	<u>\$ 8,291,693</u>
9791 ENDING BALANCE		<u>\$ 9,354,475</u>	<u>\$ 17,646,168</u>	<u>\$ 8,291,693</u>
COMPONENTS OF ENDING BALANCE				
9790	Unassigned/Unappropriated Amount	\$ 9,354,475	\$ 17,646,168	\$ 8,291,693
TOTAL RESERVES		<u>\$ 9,354,475</u>	<u>\$ 17,646,168</u>	<u>\$ 8,291,693</u>

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FUND 67 - SELF INSURANCE

August 30, 2013

PROPOSED

PROPOSED

CHANGE

86xx Other Local Revenues

\$ 4,900,000

\$ 4,900,000

\$ -

TOTAL REVENUE

\$ 4,900,000

\$ 4,900,000

\$ -

23xx Class Supv & Admin Salaries

\$ 45,538

\$ 45,538

\$ -

24xx Clerical Technical & Ofc Salary

258,587

258,587

-

32xx PERS

25,074

25,074

-

33xx OASDHI/Medicare

23,265

23,265

-

34xx Health & Welfare

44,168

44,168

-

35xx Unemployment

152

152

-

36xx Worker's Compensation

6,083

6,083

-

37xx EGBERT Contribution

8,441

8,441

-

38xx PERS Reduction

3,521

3,521

-

39xx Life Insurance

339

339

-

43xx Materials & Supplies

2,735

2,735

-

44xx Non-Capitalized Equipment

10,000

10,000

-

52xx Travel And Conference

5,000

5,000

-

54xx Insurance

820,000

820,000

-

58xx Other Exp Of Districtwide Ops

4,436,505

4,436,505

-

TOTAL EXPENDITURES

\$ 5,689,408

\$ 5,689,408

\$ -

EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES

\$ (789,408)

\$ (789,408)

\$ -

89xx Other Financing Sources

\$ -

\$ -

\$ -

76xx Interfund Transfers Out

-

-

-

NET INCREASE (DECREASE) IN FUND BALANCE

\$ (789,408)

\$ (789,408)

\$ -

9791 BEGINNING BALANCE

\$ 3,557,620

\$ 3,762,453

\$ 204,833

9791 ENDING BALANCE

\$ 2,768,212

\$ 2,973,045

\$ 204,833

COMPONENTS OF ENDING BALANCE

9780 Assigned

\$ -

\$ -

\$ -

9790 Unassigned/Unappropriated Amount

2,768,212

2,973,045

204,833

TOTAL RESERVES

\$ 2,768,212

\$ 2,973,045

\$ 204,833

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
SEPTEMBER, 2013 - BUDGET TRANSFER DETAIL
December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>General Fund - Unrestricted Programs</u>				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2312	0000	Student Fees	\$0	Realign existing resources.
4130	0000	Elementary Site Support	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$1,954)	Declare additional indirect credits
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
4250	0350	Regional Occupation Program	\$0	Realign existing resources.
2410	0390	Pupil Retention Block Grant	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$1,954)</u></u>	
<u>General Fund - Federal Programs</u>				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4900	4203	Title III - Limited English Proficiency (LEP)	(\$88,033)	Decrease budget in accordance with award.
4900	4510	Indian Education	(\$1,462)	Decrease budget in accordance with award.
4030	5640	Medi-Cal Billing Option	(\$125,032)	Decrease budget in accordance with award.
4350	5823	Independent Living Program ILP	\$0	Realign existing resources.
4350	5824	Building Life Skills for Teens	\$0	Realign existing resources.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$214,527)</u></u>	
<u>General Fund - State Programs</u>				
4900	6010	After School Education and Safety (ASES)	\$287	Adjust budget in accordance with award.
4250	6386	CA Partnership Green Academies Grant	(\$81,000)	Decrease budget in accordance with award.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
5695	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$80,713)</u></u>	
<u>General Fund - Local Programs</u>				
5634	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$300	Declare additional site donations.
4010	9309	K-12 Library Technican Donations/Grants	\$13,543	Declare additional site donations.
5610	9428	Cancer Prevention & Nut (CNN)	\$187,187	Establish budget in accordance with plan.
4020	9533	CAPP Building Grant	\$11,000	Establish budget in accordance with plan.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$212,030</u></u>	
<u>Fund 11 - Adult Education</u>				
4280	0391	Adult Education Apportionment	\$0	Realign existing resources.
2930	6015	Adults In Correctional Facilities	\$98,861	Adjust budget in accordance with award.
4280	9410	Cognitive Behavior - Main Jail	\$50,000	Adjust budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$148,861</u></u>	
<u>Fund 12 - Child Development</u>				
4115	5210	Head Start	(\$133,300)	Adjust budget in accordance with award.
4115	6052	CD: Pre-K and Family Literacy Supplemental (P)	\$0	Realign existing resources.
4115	9555	School Readiness	(\$1)	Adjust budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>(\$133,301)</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR
SEPTEMBER, 2013 - BUDGET TRANSFER DETAIL
December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
Fund 13 - Food Services				
5628	0000	Catering	\$0	Realign existing resources.
5610	5310	Child Nutrition: School Programs	\$56,125	Increase budget to provide for replacement equipment.
Net Change to Expenditures/Interfund Transfers Out			<u>\$56,125</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

12/9/2013
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2013/14 FISCAL YEAR
SEPTEMBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

		ENDING FUND BALANCE		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 493,874,728	\$ 493,729,363	\$ (145,365)
1xxx	Certificated Salaries	\$ 249,694,507	\$ 250,456,853	\$ 762,346
2xxx	Classified Salaries	63,207,816	63,374,962	167,146
3xxx	Employee Benefits	114,076,456	114,126,909	50,453
4xxx	Books & Supplies	32,378,069	31,087,109	(1,290,960)
5xxx	Services, Other Operating Expenses	44,546,879	44,798,310	251,431
6xxx	Capital Outlay	543,036	530,923	(12,113)
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	282,108	282,108	-
73xx	Direct Support/Indirect Costs	(1,508,538)	(1,522,005)	(13,467)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 504,961,859	\$ 504,876,695	\$ (85,164)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,087,131)	\$ (11,147,332)	\$ (60,201)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,705,797	1,518,610	(187,187)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,792,928)	\$ (12,665,942)	\$ 126,986
9791	BEGINNING BALANCE	\$ 74,534,034	\$ 74,534,034	\$ -
9791	ENDING BALANCE	\$ 61,741,106	\$ 61,868,092	\$ 126,986
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 687,168	\$ 687,168	\$ -
9740	Restricted Reserve	18,610,305	18,735,337	125,032
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	32,443,633	32,445,587	1,954
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 61,741,106	\$ 61,868,092	\$ 126,986

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2013/14 FISCAL YEAR
SEPTEMBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - UNRESTRICTED		ENDING FUND BALANCE		
		PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 334,375,304	\$ 334,375,304	\$ -
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	33,499,480	33,499,480	-
87xx	Other Local Revenues	1,741,934	1,741,934	-
86xx	Other Local Revenues	1,416,980	1,416,980	-
TOTAL REVENUE		\$ 384,266,918	\$ 384,266,918	\$ -
11xx	Teacher Salaries	\$ 177,902,755	\$ 177,984,722	\$ 81,967
12xx	Certif Pupil Support Salaries	8,063,618	8,063,618	-
13xx	Certif Superv & Admin Salaries	14,871,820	14,872,878	1,058
19xx	Other Certificated Salaries	1,139,406	1,139,406	-
21xx	Sal Ins Aides For Dir Teach As	889,507	889,600	93
22xx	Classified Support Salary	11,628,275	11,639,223	10,948
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,962,240	17,965,214	2,974
29xx	Other Classified Salaries	1,058,326	1,058,326	-
31xx	STRS	16,498,684	16,505,528	6,844
32xx	PERS	3,607,336	3,608,235	899
33xx	OASDHI/Medicare	5,529,358	5,531,635	2,277
34xx	Health & Welfare	38,326,908	38,269,387	(57,521)
35xx	Unemployment	165,828	165,873	45
36xx	Worker's Compensation	4,683,589	4,685,374	1,785
37xx	EGBERT Contribution	11,909,127	11,905,484	(3,643)
38xx	PERS Reduction	507	507	-
39xx	Life Insurance	1,797,385	1,797,205	(180)
41xx	Textbooks	2,926,800	2,887,819	(38,981)
42xx	Books/Reference Materials	226,155	196,686	(29,469)
43xx	Materials & Supplies	3,869,339	3,759,546	(109,793)
44xx	Non-Capitalized Equipment	4,028,888	4,053,818	24,930
47xx	Food	-	-	-
51xx	Sub-agreements for Services	3,044,655	3,044,655	-
52xx	Travel And Conference	155,615	161,190	5,575
53xx	Dues And Membership	61,179	61,268	89
54xx	Insurance	2,488,922	2,486,573	(2,349)
55xx	Utilities And Housekplng Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,798,140	1,846,993	48,853
57xx	Dir Cost For Interpgm/Interfnd	(4,450,979)	(4,472,403)	(21,424)
58xx	Other Exp Of Districtwide Ops	3,926,142	3,950,920	24,778
59xx	Communications	1,659,727	1,709,972	50,245
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	49,259	49,259	-
72xx	Other Transfers Out	232,108	232,108	-
73xx	Direct Support/Indirect Costs	(6,961,053)	(6,963,007)	(1,954)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 342,243,654	\$ 342,241,700	\$ (1,954)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 42,023,264	\$ 42,025,218	\$ 1,954
89xx	Other Financing Sources	\$ (49,323,559)	\$ (49,510,746)	\$ (187,187)
76xx	Interfund Transfers Out	1,705,797	1,518,610	(187,187)
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (9,006,092)	\$ (9,004,138)	\$ 1,954
9791	BEGINNING BALANCE	\$ 51,751,242	\$ 51,751,242	\$ -
9791	ENDING BALANCE	\$ 42,745,150	\$ 42,747,104	\$ 1,954
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	161,517	161,517	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	32,443,633	32,445,587	1,954
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 42,745,150	\$ 42,747,104	\$ 1,954

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2011/12 FISCAL YEAR
SEPTEMBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - FEDERAL		ENDING FUND BALANCE		
		PROPOSED	PROPOSED	CHANGE
81xx	Federal Revenue	\$ 11,426,993	\$ 11,426,993	\$ -
82xx	Federal Revenue	28,222,501	28,133,006	(89,495)
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 39,649,494	\$ 39,559,999	\$ (89,495)
11xx	Teacher Salaries	\$ 4,755,566	\$ 4,991,745	\$ 236,179
12xx	Certif Pupil Support Salaries	1,809,084	1,813,819	4,735
13xx	Certif Superv & Admin Salaries	366,661	369,798	3,137
19xx	Other Certificated Salaries	3,076,070	3,151,579	75,509
21xx	Sal Ins Alides For Dir Teach As	4,813,236	4,847,793	34,557
22xx	Classified Support Salary	448,125	452,957	4,832
23xx	Class Supv & Admin Salaries	262,709	262,709	-
24xx	Clerical Technical & Ofc Salary	984,240	984,240	-
29xx	Other Classified Salaries	23,709	23,709	-
31xx	STRS	838,792	865,184	26,392
32xx	PERS	740,712	745,012	4,300
33xx	OASDHI/Medicare	647,814	655,449	7,635
34xx	Health & Welfare	3,578,733	3,586,461	7,728
35xx	Unemployment	22,580	22,757	177
36xx	Worker's Compensation	330,647	337,809	7,162
37xx	EGBERT Contribution	609,476	611,442	1,966
39xx	Life Insurance	17,336	17,202	(134)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	79,580	79,580	-
43xx	Materials & Supplies	9,949,958	9,327,487	(622,471)
44xx	Non-Capitalized Equipment	346,676	346,676	-
51xx	Sub-agreements for Services	3,259,567	3,264,567	5,000
52xx	Travel And Conference	354,943	355,594	651
53xx	Dues and Memberships	-	-	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	35,304	35,304	-
57xx	Dir Cost For Interpgm/Interfnd	743,923	743,532	(391)
58xx	Other Exp Of Districtwide Ops	406,575	402,775	(3,800)
59xx	Communications	6,098	6,098	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,663,017	1,655,326	(7,691)
TOTAL EXPENDITURES		\$ 40,301,573	\$ 40,087,046	\$ (214,527)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (652,079)	\$ (527,047)	\$ 125,032
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ 125,032	\$ 125,032
9791	BEGINNING BALANCE	\$ 4,359,178	\$ 4,359,178	\$ -
9791	ENDING BALANCE	\$ 4,359,178	\$ 4,484,210	\$ 125,032
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	4,359,178	4,484,210	125,032
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,359,178	\$ 4,484,210	\$ 125,032

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
2:37 PM2010/11 FISCAL YEAR
SEPTEMBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - STATE		ENDING FUND BALANCE		
		PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	10,396,117	10,315,404	(80,713)
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 60,455,956	\$ 60,375,243	\$ (80,713)
11xx	Teacher Salaries	\$ 25,792,654	\$ 26,175,611	\$ 382,957
12xx	Certif Pupil Support Salaries	3,945,610	3,945,610	-
13xx	Certif Superv & Admin Salaries	726,646	723,588	(3,058)
19xx	Other Certificated Salaries	3,410,525	3,384,761	(25,764)
21xx	Sal Ins Aides For Dir Teach As	10,409,493	10,424,278	14,785
22xx	Classified Support Salary	5,720,751	5,760,196	39,445
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	959,382	961,019	1,637
29xx	Other Classified Salaries	181,175	181,175	-
31xx	STRS	2,890,548	2,919,765	29,217
32xx	PERS	2,018,231	2,020,413	2,182
33xx	OASDHI/Medicare	1,902,592	1,909,360	6,768
34xx	Health & Welfare	12,092,463	12,059,800	(32,663)
35xx	Unemployment	27,496	27,725	229
36xx	Worker's Compensation	1,065,618	1,073,128	7,510
37xx	EGBERT Contribution	2,082,755	2,091,155	8,400
38xx	PERS Reduction	23,644	23,442	(202)
39xx	Life Insurance	52,797	52,634	(163)
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	153,629	153,279	(350)
43xx	Materials & Supplies	5,536,791	4,881,324	(655,467)
44xx	Non-Capitalized Equipment	379,194	458,944	79,750
51xx	Sub-agreements for Services	13,855,527	13,855,527	-
52xx	Travel And Conference	184,331	198,415	14,084
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekeeping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	192,316	194,816	2,500
57xx	Dir Cost For Interpgm/Interfnd	(1,639,803)	(1,629,779)	10,024
58xx	Other Exp Of Districtwide Ops	1,007,002	1,080,590	73,588
59xx	Communications	23,829	24,529	700
64xx	New Equipment	333,000	300,000	(33,000)
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,970,212	2,966,390	(3,822)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 100,255,633	\$ 100,174,920	\$ (80,713)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (39,799,677)	\$ (39,799,677)	\$ -
89xx	Other Financing Sources	\$ 37,441,211	\$ 37,441,211	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,358,466)	\$ (2,358,466)	\$ -
9791 BEGINNING BALANCE		\$ 13,203,947	\$ 13,203,947	\$ -
9791 ENDING BALANCE		\$ 10,845,481	\$ 10,845,481	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 385,651	\$ 385,651	\$ -
9740	Restricted	10,459,830	10,459,830	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 10,845,481	\$ 10,845,481	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department2010/11 FISCAL YEAR
SEPTEMBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - LOCAL		ENDING FUND BALANCE PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	9,464,496	9,489,339	24,843
TOTAL REVENUE		\$ 9,502,360	\$ 9,527,203	\$ 24,843
11xx	Teacher Salaries	\$ 2,853,429	\$ 2,859,055	\$ 5,626
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	117,883	117,883	-
19xx	Other Certificated Salaries	862,780	862,780	-
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,150,248	3,161,335	11,087
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	465,246	512,034	46,788
29xx	Other Classified Salaries	-	-	-
31xx	STRS	317,332	317,796	464
32xx	PERS	436,509	443,120	6,611
33xx	OASDHI/Medicare	360,570	365,079	4,509
34xx	Health & Welfare	1,033,065	1,040,325	7,260
35xx	Unemployment	3,049	3,075	26
36xx	Worker's Compensation	159,114	160,169	1,055
37xx	EGBERT Contribution	241,448	244,755	3,307
38xx	PERS Reduction	59,231	59,231	-
39xx	Life Insurance	5,182	5,393	211
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	291	591	300
43xx	Materials & Supplies	2,988,767	3,049,358	60,591
44xx	Non-Capitalized Equipment	204,133	204,133	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	966,000	1,008,804	42,804
52xx	Travel And Conference	346,996	347,134	138
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	68,217	124,217	56,000
56xx	Rentals, Repairs & Leases	467,055	548,055	81,000
57xx	Dir Cost for Interpgm/Interfnd	5,259,974	5,278,265	18,291
58xx	Other Exp Of Districtwide Ops	402,983	248,058	(154,925)
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	-	10,053	10,053
62xx	New Buildings & Improv Of Bldgs	-	10,834	10,834
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	36,321	36,321	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	819,286	819,286	-
TOTAL EXPENDITURES		\$ 22,160,999	\$ 22,373,029	\$ 212,030
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,658,639)	\$ (12,845,826)	\$ (187,187)
89xx	Other Financing Sources	\$ 11,230,269	\$ 11,417,456	\$ 187,187
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,428,370)	\$ (1,428,370)	\$ -
9791	BEGINNING BALANCE	\$ 5,219,667	\$ 5,219,667	\$ -
9791	ENDING BALANCE	\$ 3,791,297	\$ 3,791,297	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,791,297	\$ 3,791,297	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,791,297	\$ 3,791,297	\$ -

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FUND 11 - ADULT EDUCATION		ENDING FUND BALANCE		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 972,347	\$ 972,347	\$ -
83xx	Other State Revenue	779,904	878,765	98,861
85xx	Other State Revenue	646,800	646,800	-
86xx	Other Local Revenues	968,440	1,018,440	50,000
TOTAL REVENUE		\$ 3,367,491	\$ 3,516,352	\$ 148,861
11xx	Teacher Salaries	\$ 1,133,924	\$ 1,283,508	\$ 149,584
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	267,170	267,170	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	31,284	31,284	-
22xx	Classified Support Salary	383,458	383,458	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	236,015	236,015	-
29xx	Other Classified Salaries	45,000	45,000	-
31xx	STRS	114,273	126,613	12,340
32xx	PERS	72,950	72,950	-
33xx	OASDHI/Medicare	74,530	76,700	2,170
34xx	Health & Welfare	426,348	441,570	15,222
35xx	Unemployment	1,074	1,148	74
36xx	Worker's Compensation	42,051	45,040	2,989
37xx	EGBERT Contribution	81,405	86,378	4,973
38xx	PERS Reduction	6,686	6,686	-
39xx	Life Insurance	2,131	2,196	65
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	83,378	83,378	-
43xx	Materials & Supplies	453,828	433,852	(19,976)
44xx	Non-Capitalized Equipment	60,533	35,800	(24,733)
51xx	Sub-agreements for Services	126,242	126,242	-
52xx	Travel And Conference	26,545	24,877	(1,668)
53xx	Dues And Membership	995	995	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	15,639	15,639	-
57xx	Dir Cost For Interpgm/Interfnd	7,843	7,843	-
58xx	Other Exp Of Districtwide Ops	185,758	186,558	800
59xx	Communications	17,336	17,336	-
73xx	Direct Support/Indirect Costs	159,470	166,491	7,021
TOTAL EXPENDITURES		\$ 4,055,866	\$ 4,204,727	\$ 148,861
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (688,375)	\$ (688,375)	\$ -
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 111,625	\$ 111,625	\$ -
9791	BEGINNING BALANCE	\$ 2,619,973	\$ 2,619,973	\$ -
9791	ENDING BALANCE	\$ 2,731,598	\$ 2,731,598	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 994,497	\$ 994,497	-
9789	Reserve for Economic Uncertainties	1,737,101	1,737,101	-
TOTAL RESERVES		\$ 2,731,598	\$ 2,731,598	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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FUND 12 - CHILD DEVELOPMENT FUND		ENDING FUND BALANCE		
		PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,220,009	\$ 3,086,709	\$ (133,300)
85xx	Other State Revenue	1,241,552	1,241,552	-
86xx	Other Local Revenues	698,507	698,507	-
TOTAL REVENUE		\$ 5,160,068	\$ 5,026,768	\$ (133,300)
11xx	Teacher Salaries	\$ 1,318,505	\$ 1,318,503	\$ (2)
12xx	Certif Pupil Support Salaries	118,480	118,480	-
13xx	Certif Superv & Admin Salaries	9,197	9,197	-
19xx	Other Certificated Salaries	281,509	281,510	1
21xx	Sal Ins Aides For Dir Teach As	561,093	561,094	1
22xx	Classified Support Salaries	202,131	204,131	2,000
24xx	Clerical Technical & Ofc Salary	243,189	224,405	(18,784)
29xx	Other Classified Salaries	-	-	-
31xx	STRS	140,942	140,942	-
32xx	PERS	112,731	109,673	(3,058)
33xx	OASDHI/Medicare	101,655	99,606	(2,049)
34xx	Health & Welfare	604,412	586,470	(17,942)
35xx	Unemployment	1,361	1,348	(13)
36xx	Worker's Compensation	54,265	53,729	(536)
37xx	EGBERT Contribution	121,576	121,120	(456)
38xx	PERS Reduction	4,774	4,774	-
39xx	Life Insurance	3,432	3,404	(28)
42xx	Books/Reference Materials	12,165	11,063	(1,102)
43xx	Materials & Supplies	322,918	257,447	(65,471)
44xx	Non-Capitalized Equipment	20,140	16,640	(3,500)
51xx	Sub-agreements for Services	695,952	699,505	3,553
52xx	Travel And Conference	17,997	27,178	9,181
53xx	Dues and Membership	1,650	1,650	-
54xx	Insurance	1,500	-	(1,500)
56xx	Rentals, Repairs & Leases	18,260	8,760	(9,500)
57xx	Dir Cost For Interpgm/Interfnd	27,600	21,250	(6,350)
58xx	Other Exp Of Districtwide Ops	19,920	9,367	(10,553)
59xx	Communications	9,227	8,327	(900)
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings &Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	212,675	206,382	(6,293)
TOTAL EXPENDITURES		\$ 5,239,256	\$ 5,105,955	\$ (133,301)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (79,188)	\$ (79,187)	\$ 1
89xx	Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1)	\$ -	\$ 1
9791 BEGINNING BALANCE		\$ 19,572	\$ 19,572	\$ -
9791 ENDING BALANCE		\$ 19,571	\$ 19,572	\$ 1
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ 19,571	\$ 19,572	1
9770	Designated for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 19,571	\$ 19,572	\$ 1

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FUND 13 - CAFETERIA	ENDING FUND BALANCE		CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 14,502,824	\$ 14,502,824	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,686,159	7,686,159	-
TOTAL REVENUE	\$ 23,388,983	\$ 23,388,983	\$ -
22xx Classified Support Salary	\$ 6,570,011	\$ 6,570,011	\$ -
23xx Class Supv & Admin Salaries	685,575	685,575	-
24xx Clerical Technical & Ofc Salary	272,043	272,043	-
32xx PERS	795,969	795,969	-
33xx OASDHI/Medicare	570,465	570,465	-
34xx Health & Welfare	1,973,868	1,973,868	-
35xx Unemployment	3,763	3,763	-
36xx Worker's Compensation	150,548	150,548	-
37xx EGBERT Contribution	439,484	439,484	-
38xx PERS Reduction	978	978	-
39xx Life Insurance	13,020	13,020	-
43xx Materials & Supplies	1,912,895	1,912,895	-
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,686,701	8,686,701	-
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	4,843	4,693	(150)
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	24,100	80,225	56,125
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,149,132	1,149,132	-
TOTAL EXPENDITURES	\$ 24,406,274	\$ 24,462,249	\$ 55,975
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (1,017,291)	\$ (1,073,266)	\$ (55,975)
89xx Other Financing Sources	\$ 826,610	\$ 639,423	\$ (187,187)
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (190,681)	\$ (433,843)	\$ (243,162)
9791 BEGINNING BALANCE	\$ 5,467,526	\$ 5,467,526	\$ -
9791 ENDING BALANCE	\$ 5,276,845	\$ 5,033,683	\$ (243,162)
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,766	\$ 11,766	\$ -
9712 Stores	1,101,745	1,101,745	-
9713 Prepaid Expenditures	-	-	-
9740 Restricted	4,053,569	3,810,407	(243,162)
9780 Assigned	109,765	109,765	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 5,276,845	\$ 5,033,683	\$ (243,162)

ELK GROVE UNIFIED SCHOOL DISTRICT
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FUND 25 - CAPITAL FACILITIES ACCOUNT

ENDING FUND BALANCE

PROPOSED

PROPOSED

CHANGE

86xx Other Local Revenues	\$ 7,100,000	\$ 7,100,000	\$ -
TOTAL REVENUE	\$ 7,100,000	\$ 7,100,000	\$ -
22xx Classified Support Salaries	\$ -	\$ -	\$ -
23xx Class Supv & Admin Salaries	57,716	57,716	-
24xx Clerical Technical & Ofc Salary	104,893	104,893	-
32xx PERS	18,565	18,565	-
33xx OASDHI/Medicare	12,349	12,349	-
34xx Health & Welfare	87,618	87,618	-
35xx Unemployment	82	82	-
36xx Worker's Compensation	3,252	3,252	-
37xx EGBERT Contribution	5,496	5,496	-
38xx PERS Reduction	2,607	2,607	-
39xx Life Insurance	275	275	-
43xx Materials & Supplies	7,000	7,000	-
44xx Non-Capitalized Equipment	50,000	50,000	-
52xx Travel And Conference	5,000	5,000	-
55xx Utilities And Housekping Serv	-	-	-
56xx Rentals, Repairs & Leases	50,916	50,916	-
57xx Dir Cost For Interpgm/Interfnd	-	-	-
58xx Other Exp Of Districtwide Ops	30,000	30,000	-
61xx Sites and Improvement of Sites	-	-	-
62xx New Buildings &Improv Of Bldgs	-	-	-
TOTAL EXPENDITURES	\$ 435,769	\$ 435,769	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ 6,664,231	\$ 6,664,231	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	21,162,000	22,237,000	1,075,000
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (14,497,769)	\$ (15,572,769)	\$ (1,075,000)
9791 BEGINNING BALANCE	\$ 22,942,789	\$ 22,942,789	\$ -
9791 ENDING BALANCE	\$ 8,445,020	\$ 7,370,020	\$ (1,075,000)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 8,445,020	\$ 7,370,020	\$ (1,075,000)
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 8,445,020	\$ 7,370,020	\$ (1,075,000)

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FUND 35 - STATE SCHOOL FACILITIES

ENDING FUND BALANCE

PROPOSED

PROPOSED

CHANGE

85xx Other State Revenues	\$ -	\$ -	\$ -
86xx Other Local Revenues	-	-	-
87xx Other Local Revenues	-	11,301,123	11,301,123
TOTAL REVENUE	\$ -	\$ 11,301,123	\$ 11,301,123
43xx Materials & Supplies	\$ -	\$ -	\$ -
44xx Non-Capitalized Equipment	-	-	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	-	-	-
57xx Dir Cost for Interprgm/Interfund	-	-	-
58xx Other Exp of Districtwide Operations	-	7,000	7,000
61xx Sites And Improvement Of Sites	1,430,090	1,455,090	25,000
62xx New Buildings & Improv Of Bldgs	34,243,993	47,638,116	13,394,123
64xx New Equipment	1,290,413	240,413	(1,050,000)
65xx Equipment Replacement	-	-	-
72xx Other Transfers Out	-	-	-
TOTAL EXPENDITURES	\$ 36,964,496	\$ 49,340,619	\$ 12,376,123
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (36,964,496)	\$ (38,039,496)	\$ (1,075,000)
89xx Other Financing Sources	\$ 21,162,000	\$ 22,237,000	\$ 1,075,000
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (15,802,496)	\$ (15,802,496)	\$ -
9791 BEGINNING BALANCE	\$ 19,385,622	\$ 19,385,622	\$ -
9791 ENDING BALANCE	\$ 3,583,126	\$ 3,583,126	\$ -
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ 3,583,126	\$ 3,583,126	\$ -
9789 Reserve for Economic Uncertainties	-	-	-
TOTAL RESERVES	\$ 3,583,126	\$ 3,583,126	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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FUND 49 - SPECIAL PROJECTS	ENDING FUND BALANCE		CHANGE
	PROPOSED	PROPOSED	
86xx Other Local Revenues	\$ 336,126	\$ 336,126	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 336,126	\$ 336,126	\$ -
22xx Classified Support Salaries	\$ 116	\$ 116	\$ -
23xx Class Supv & Admin Salaries	574,437	574,437	-
24xx Clerical Technical & Ofc Salary	760,680	760,680	-
31xx STRS	-	-	-
32xx PERS	146,722	146,722	-
33xx OASDHI/Medicare	98,303	98,303	-
34xx Health & Welfare	314,749	314,749	-
35xx Unemployment	668	668	-
36xx Worker's Compensation	26,705	26,705	-
37xx EGBERT Contribution	39,106	39,106	-
38xx PERS Reduction	20,600	20,600	-
39xx Life Insurance	1,656	1,656	-
43xx Materials & Supplies	15,600	15,600	-
44xx Non-Capitalized Equipment	18,692	18,692	-
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	110,116	110,116	-
57xx Dir Cost For Interpgm/Interfnd	39,216	39,216	-
58xx Other Exp of Districtwide Ops	391,400	391,400	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	562,262	562,262	-
62xx New Buildings & Improv of Bldgs	5,238,629	4,398,229	(840,400)
64xx New Equipment	11,427	11,427	-
72xx Other Transfers Out	-	11,301,123	11,301,123
TOTAL EXPENDITURES	\$ 8,393,134	\$ 18,853,857	\$ 10,460,723
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (8,057,008)	\$ (18,517,731)	\$ (10,460,723)
89xx Other Financing Sources	\$ 817,000	\$ 846,000	\$ 29,000
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (7,240,008)	\$ (17,671,731)	\$ (10,431,723)
9791 BEGINNING BALANCE	\$ 19,209,466	\$ 19,209,466	\$ -
9791 ENDING BALANCE	\$ 11,969,458	\$ 1,537,735	\$ (10,431,723)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ -	\$ -	\$ -
9789 Reserve for Economic Uncertainties	11,969,458	1,537,735	(10,431,723)
TOTAL RESERVES	\$ 11,969,458	\$ 1,537,735	\$ (10,431,723)

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MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
2150	0000	Regular Education (7-8)	\$0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2312	0000	Student Fees	\$0	Realign existing resources.
2355	0000	Site Shared Energy Savings	\$0	Realign existing resources.
4030	0000	Student Services	\$0	Realign existing resources.
4040	0000	Curriculum	\$0	Realign existing resources.
4130	0000	Elementary Site Support	\$0	Realign existing resources.
4380	0000	Health Services	\$0	Realign existing resources.
5080	0000	Facilities/Capital Projects	\$0	Realign existing resources.
5222	0000	Revenue Limit & Transfers	(\$91,432)	Declare additional indirect credits.
5260	0000	Property Damage/Loss	\$0	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			(\$91,432)	
General Fund - Federal Programs				
4900	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4915	3010	NCLB: Title I, Part A, Basic and Neglected	\$0	Realign existing resources.
4030	3327	Special Education: IDEA Mental Health	\$75,407	Adjust budget in accordance with amended award.
4250	3550	Voc & Applied Tech Secondary II C, Sec 131	\$27,405	Adjust budget in accordance with amended award.
4040	4035	NCLB: Title II, Part A, Teacher Quality	\$0	Realign existing resources.
4040	4050	NCLB: Title III, Part B, CaMSP (eSCI)	\$0	Realign existing resources.
4900	4124	NCLB: Title IV, Part B, 21st Century	\$0	Realign existing resources.
4350	5630	NCLB: Title X, McKinney-Vento	(\$4,044)	Adjust budget in accordance with amended award.
4350	5825	Elementary School Counseling	\$1,195,494	Establish budget in accordance with award.
4020	5832	California GEAR UP	\$151,100	Establish budget in accordance with award.
4900	5858	Afterschool Twilight - Site	\$0	Realign existing resources.
4900	5861	ASSETs Family Literacy	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			\$1,445,362	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
3505	6500	Special Education	\$0	Realign existing resources.
4030	6512	Special Education Mental Health Prop 98	\$0	Realign existing resources.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
4250	7220	Partnership Academies Program	(\$10,890)	Adjust budget in accordance with amended award.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
4040	7405	Common Core Standards Implem	\$2,000,000	Establish budget in accordance with award.
5510	7405	Common Core Standards Implem	\$10,376,084	Establish budget in accordance with award.
4900	7891	(EIA)/Compensatory Education	(\$7,873)	Adjust budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			\$12,357,321	
General Fund - Local Programs				
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$242	Declare additional site donations.
4010	9309	K-12 Library Technician Donations/Grants	\$19,296	Declare additional site donations.
4250	9426	Map Your Future K-12 City EG	\$1,500	Establish budget in accordance with award.
5040	9506	Student Teaching/NU	\$1,197	Establish budget in accordance with award.
4010	9539	Target Donations	\$2,000	Establish budget in accordance with award.
5260	9609	Break-in LCHS D/L: 7/6/13	\$3,351	Declare revenue for property damage.
5260	9611	Shed Arson @ EGHS D/L 7/18/13	\$9,417	Declare revenue for property damage.
5260	9615	Laptop Theft @ COHS D/L 9/1/13	\$1,967	Declare revenue for property damage.
5260	9625	Arson MTHS D/L: 3/8/13	\$1,808	Declare revenue for property damage.
Net Change to Expenditures/Interfund Transfers Out			\$40,778	

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OCTOBER, 2013 - BUDGET TRANSFER DETAIL
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<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>Fund 11 - Adult Education</u>				
4280	3555	Post-Secondary & Adult II C, Sec 132	\$27,731	Adjust budget in accordance with amended award.
4280	3905	AE: Adult Basic Education and ESL	\$3,588	Adjust budget in accordance with amended award.
4280	3913	AE: Adult Secondary Education	\$56,437	Adjust budget in accordance with amended award.
4280	3926	AE: English Literary & Civics Education	(\$3,708)	Adjust budget in accordance with amended award.
4280	3940	AE: Institutionalized Adults	(\$13,125)	Adjust budget in accordance with amended award.
4280	5809	SETA - One Stop Universal Service	\$75,000	Establish budget in accordance with award.
4280	5810	SETA - One Stop (Adults)	\$430,800	Establish budget in accordance with award.
4280	5812	SETA - One Stop Out of School	\$0	Realign existing resources.
4280	5820	Inmate Re-entry Ed Services	\$98,730	Establish budget in accordance with award.
4263	9263	Adult Education Business Partnership-Admin.	\$6,413	Adjust budget based on projected parent fees.
2910	9264	Adult Education - All Other	\$0	Realign existing resources.
2911	9264	Adult Education - All Other	\$0	Realign existing resources.
2915	9264	Adult Education - All Other	\$0	Realign existing resources.
2926	9264	Adult Education - All Other	\$0	Realign existing resources.
4280	9266	GED Testing (rolls to 6015)	\$0	Realign existing resources.
4280	9405	Sac County Probation Dept	\$50,000	Establish budget in accordance with award.
4280	9526	Cal-Works Vocational Assessment	\$0	Realign existing resources.
4280	9528	Inmate Welfare Fund - Main Jail	\$8,500	Establish budget in accordance with award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$740,366</u></u>	
<u>Fund 12 - Child Development</u>				
4263	5025	CD: Federal Child Care, Center-Based (CCTR)	\$93,895	Adjust budget in accordance with amended award.
4115	6105	CD: State Preschool Program	\$167,112	Adjust budget in accordance with amended award.
4263	6105	CD: State Preschool Program	(\$4,338)	Adjust budget in accordance with amended award.
4115	9555	School Readiness	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$256,669</u></u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing resources.
5610	5370	Fresh Fruit & Vegetable Prgm	\$32,674	Adjust budget in accordance with amended award.
Net Change to Expenditures/Interfund Transfers Out			<u><u>\$32,674</u></u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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		September 30, 2013		
FUND 01 - ALL		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 493,729,363	\$ 507,580,697	\$ 13,851,334
1xxx	Certificated Salaries	\$ 250,456,853	\$ 253,557,914	\$ 3,101,061
2xxx	Classified Salaries	63,374,962	63,591,362	216,400
3xxx	Employee Benefits	114,126,909	114,762,528	635,619
4xxx	Books & Supplies	31,087,109	38,512,712	7,425,603
5xxx	Services, Other Operating Expenses	44,798,310	47,200,638	2,402,328
6xxx	Capital Outlay	530,923	532,623	1,700
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	282,108	282,108	-
73xx	Direct Support/Indirect Costs	(1,522,005)	(1,552,687)	(30,682)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 504,876,695	\$ 518,628,724	\$ 13,752,029
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,147,332)	\$ (11,048,027)	\$ 99,305
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,518,610	1,518,610	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,665,942)	\$ (12,566,637)	\$ 99,305
9791	BEGINNING BALANCE	\$ 74,534,034	\$ 74,534,034	\$ -
9791	ENDING BALANCE	\$ 61,868,092	\$ 61,967,397	\$ 99,305
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 687,168	\$ 687,168	\$ -
9740	Restricted Reserve	18,735,337	18,735,337	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	32,445,587	32,544,892	99,305
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,000,000	-
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 61,868,092	\$ 61,967,397	\$ 99,305

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FUND 01 - UNRESTRICTED		September 30, 2013	PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$	334,375,304	\$ 334,375,304	\$ -
82xx	Federal Revenue		89,908	89,908	-
83xx	Other State Revenue		-	-	-
84xx	Other State Revenue		13,143,312	13,143,312	-
85xx	Other State Revenue		33,499,480	33,499,480	-
87xx	Other Local Revenues		1,741,934	1,741,934	-
86xx	Other Local Revenues		1,416,980	1,416,980	-
TOTAL REVENUE		\$	384,266,918	\$ 384,266,918	\$ -
11xx	Teacher Salaries	\$	177,984,722	\$ 177,982,574	\$ (2,148)
12xx	Certif Pupil Support Salaries		8,063,618	8,021,764	(41,854)
13xx	Certif Superv & Admin Salaries		14,872,878	14,872,878	-
19xx	Other Certificated Salaries		1,139,406	1,181,260	41,854
21xx	Sal Ins Aides For Dir Teach As		889,600	889,600	-
22xx	Classified Support Salary		11,639,223	11,639,601	378
23xx	Class Supv & Admin Salaries		3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary		17,965,214	17,971,117	5,903
29xx	Other Classified Salaries		1,058,326	1,054,604	(3,722)
31xx	STRS		16,505,528	16,505,344	(184)
32xx	PERS		3,608,235	3,608,725	490
33xx	OASDHI/Medicare		5,531,635	5,531,800	165
34xx	Health & Welfare		38,269,387	38,271,534	2,147
35xx	Unemployment		165,873	165,877	4
36xx	Worker's Compensation		4,685,374	4,685,383	9
37xx	EGBERT Contribution		11,905,484	11,906,053	569
38xx	PERS Reduction		507	507	-
39xx	Life Insurance		1,797,205	1,797,224	19
41xx	Textbooks		2,887,819	2,866,964	(20,855)
42xx	Books/Reference Materials		196,686	178,071	(18,615)
43xx	Materials & Supplies		3,759,546	3,773,575	14,029
44xx	Non-Capitalized Equipment		4,053,818	4,054,881	1,063
47xx	Food		-	-	-
51xx	Sub-agreements for Services		3,044,655	2,977,933	(66,722)
52xx	Travel And Conference		161,190	166,190	5,000
53xx	Dues And Membership		61,268	61,768	500
54xx	Insurance		2,486,573	2,477,457	(9,116)
55xx	Utilities And Housekeeping Serv		9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases		1,846,993	1,855,153	8,160
57xx	Dir Cost For Interpgm/Interfnd		(4,472,403)	(4,465,207)	7,196
58xx	Other Exp Of Districtwide Ops		3,950,920	4,013,903	62,983
59xx	Communications		1,709,972	1,722,719	12,747
61xx	Sites And Improvement Of Sites		-	-	-
62xx	New Buildings & Improv Of Bldgs		-	-	-
64xx	New Equipment		-	-	-
65xx	Equipment Replacement		49,259	49,259	-
72xx	Other Transfers Out		232,108	232,108	-
73xx	Direct Support/Indirect Costs		(6,963,007)	(7,054,439)	(91,432)
74xx	Debt Service		-	-	-
TOTAL EXPENDITURES		\$	342,241,700	\$ 342,150,268	\$ (91,432)
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$	42,025,218	\$ 42,116,650	\$ 91,432
89xx	Other Financing Sources	\$	(49,510,746)	\$ (49,502,873)	\$ 7,873
76xx	Interfund Transfers Out		1,518,610	1,518,610	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$	(9,004,138)	\$ (8,904,833)	\$ 99,305
9791 BEGINNING BALANCE		\$	51,751,242	\$ 51,751,242	\$ -
9791 ENDING BALANCE		\$	42,747,104	\$ 42,846,409	\$ 99,305
COMPONENTS OF ENDING BALANCE					
9711	Revolving Cash	\$	140,000	\$ 140,000	\$ -
9712	Stores		161,517	161,517	-
9713	Prepaid Expenditures		-	-	-
9780	Assigned		-	-	-
	Reserve for Future Year Deficits		32,445,587	32,544,892	99,305
9789	Reserve for Economic Uncertainties (2%)		10,000,000	10,000,000	-
9790	Unassigned/Unappropriated Amount		-	-	-
TOTAL RESERVES		\$	42,747,104	\$ 42,846,409	\$ 99,305

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FUND 01 - FEDERAL		September 30, 2013	PROPOSED	CHANGE
		PROPOSED		
81xx	Federal Revenue	\$ 11,426,993	\$ 11,502,400	\$ 75,407
82xx	Federal Revenue	28,133,006	29,502,961	1,369,955
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 39,559,999	\$ 41,005,361	\$ 1,445,362
11xx	Teacher Salaries	\$ 4,991,745	\$ 5,333,915	\$ 342,170
12xx	Certif Pupil Support Salaries	1,813,819	2,524,091	710,272
13xx	Certif Superv & Admin Salaries	369,798	368,535	(1,263)
19xx	Other Certificated Salaries	3,151,579	3,177,196	25,617
21xx	Sal Ins Aides For Dir Teach As	4,847,793	4,887,030	39,237
22xx	Classified Support Salary	452,957	500,162	47,205
23xx	Class Supv & Admin Salaries	262,709	262,709	-
24xx	Clerical Technical & Ofc Salary	984,240	986,268	2,028
29xx	Other Classified Salaries	23,709	23,613	(96)
31xx	STRS	865,184	946,061	80,877
32xx	PERS	745,012	764,568	19,556
33xx	OASDHI/Medicare	655,449	683,515	28,066
34xx	Health & Welfare	3,586,461	3,680,144	93,683
35xx	Unemployment	22,757	23,341	584
36xx	Worker's Compensation	337,809	361,145	23,336
37xx	EGBERT Contribution	611,442	635,757	24,315
39xx	Life Insurance	17,202	16,840	(362)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	79,580	79,752	172
43xx	Materials & Supplies	9,327,487	8,839,271	(488,216)
44xx	Non-Capitalized Equipment	346,676	464,082	117,406
51xx	Sub-agreements for Services	3,264,567	3,262,582	(1,985)
52xx	Travel And Conference	355,594	403,294	47,700
53xx	Dues and Memberships	-	220	220
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	35,304	53,031	17,727
57xx	Dir Cost For Interpgm/Interfnd	743,532	867,308	123,776
58xx	Other Exp Of Districtwide Ops	402,775	534,796	132,021
59xx	Communications	6,098	6,370	272
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,655,326	1,716,370	61,044
TOTAL EXPENDITURES		\$ 40,087,046	\$ 41,532,408	\$ 1,445,362
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (527,047)	\$ (527,047)	\$ -
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 125,032	\$ 125,032	\$ -
9791	BEGINNING BALANCE	\$ 4,359,178	\$ 4,359,178	\$ -
9791	ENDING BALANCE	\$ 4,484,210	\$ 4,484,210	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	4,484,210	4,484,210	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,484,210	\$ 4,484,210	\$ -

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FUND 01 - STATE		September 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,588,145	-
85xx	Other State Revenue	10,315,404	22,680,598	12,365,194
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues			-
TOTAL REVENUE		\$ 60,375,243	\$ 72,740,437	\$ 12,365,194
11xx	Teacher Salaries	\$ 26,175,611	\$ 27,544,421	\$ 1,368,810
12xx	Certif Pupil Support Salaries	3,945,610	4,014,285	68,675
13xx	Certif Superv & Admin Salaries	723,588	752,995	29,407
19xx	Other Certificated Salaries	3,384,761	3,943,280	558,519
21xx	Sal Ins Aides For Dir Teach As	10,424,278	10,529,120	104,842
22xx	Classified Support Salary	5,760,196	5,766,560	6,364
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	961,019	977,583	16,564
29xx	Other Classified Salaries	181,175	161,744	(19,431)
31xx	STRS	2,919,765	3,086,860	167,095
32xx	PERS	2,020,413	2,033,047	12,634
33xx	OASDHI/Medicare	1,909,360	1,948,925	39,565
34xx	Health & Welfare	12,059,800	12,108,717	48,917
35xx	Unemployment	27,725	28,805	1,080
36xx	Worker's Compensation	1,073,128	1,116,311	43,183
37xx	EGBERT Contribution	2,091,155	2,140,912	49,757
38xx	PERS Reduction	23,442	20,947	(2,495)
39xx	Life Insurance	52,634	52,936	302
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	153,279	152,268	(1,011)
43xx	Materials & Supplies	4,881,324	4,584,998	(296,326)
44xx	Non-Capitalized Equipment	458,944	8,549,973	8,091,029
51xx	Sub-agreements for Services	13,855,527	13,860,772	5,245
52xx	Travel And Conference	198,415	208,264	9,849
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekeeping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	194,816	199,716	4,900
57xx	Dir Cost For Interpgm/Interfnd	(1,629,779)	(1,751,167)	(121,388)
58xx	Other Exp Of Districtwide Ops	1,080,590	3,252,062	2,171,472
59xx	Communications	24,529	24,642	113
64xx	New Equipment	300,000	300,000	-
65xx	Equipment Replacement	94,456	94,456	-
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,966,390	2,966,040	(350)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 100,174,920	\$ 112,532,241	\$ 12,357,321
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (39,799,677)	\$ (39,791,804)	\$ 7,873
89xx	Other Financing Sources	\$ 37,441,211	\$ 37,433,338	\$ (7,873)
76xx	Interfund Transfers Out			-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,358,466)	\$ (2,358,466)	\$ -
9791	BEGINNING BALANCE	\$ 13,203,947	\$ 13,203,947	\$ -
9791	ENDING BALANCE	\$ 10,845,481	\$ 10,845,481	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 385,651	\$ 385,651	\$ -
9740	Restricted	10,459,830	10,459,830	-
9780	Assigned Amount			-
9790	Unassigned/Unappropriated Amount			-
TOTAL RESERVES		\$ 10,845,481	\$ 10,845,481	\$ -

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FUND 01 - LOCAL		September 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	9,489,339	9,530,117	40,778
TOTAL REVENUE		\$ 9,527,203	\$ 9,567,981	\$ 40,778
11xx	Teacher Salaries	\$ 2,859,055	\$ 2,859,055	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	117,883	117,883	-
19xx	Other Certificated Salaries	862,780	863,782	1,002
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,161,335	3,178,463	17,128
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	512,034	512,034	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	317,796	317,879	83
32xx	PERS	443,120	445,080	1,960
33xx	OASDHI/Medicare	365,079	366,404	1,325
34xx	Health & Welfare	1,040,325	1,038,925	(1,400)
35xx	Unemployment	3,075	3,084	9
36xx	Worker's Compensation	160,169	160,532	363
37xx	EGBERT Contribution	244,755	244,766	11
38xx	PERS Reduction	59,231	59,193	(38)
39xx	Life Insurance	5,393	5,387	(6)
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	591	591	-
43xx	Materials & Supplies	3,049,358	3,057,793	8,435
44xx	Non-Capitalized Equipment	204,133	222,625	18,492
47xx	Food	-	-	-
51xx	Sub-agreements for Services	1,008,804	1,008,804	-
52xx	Travel And Conference	347,134	347,134	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	124,217	124,217	-
56xx	Rentals, Repairs & Leases	548,055	548,055	-
57xx	Dir Cost for Interpgm/Interfnd	5,278,265	5,268,181	(10,084)
58xx	Other Exp Of Districtwide Ops	248,058	249,800	1,742
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	10,053	10,053	-
62xx	New Buildings & Improv Of Bldgs	10,834	12,534	1,700
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	36,321	36,321	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	819,286	819,342	56
TOTAL EXPENDITURES		\$ 22,373,029	\$ 22,413,807	\$ 40,778
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,845,826)	\$ (12,845,826)	\$ -
89xx	Other Financing Sources	\$ 11,417,456	\$ 11,417,456	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,428,370)	\$ (1,428,370)	\$ -
9791	BEGINNING BALANCE	\$ 5,219,667	\$ 5,219,667	\$ -
9791	ENDING BALANCE	\$ 3,791,297	\$ 3,791,297	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,791,297	\$ 3,791,297	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,791,297	\$ 3,791,297	\$ -

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FUND 11 - ADULT EDUCATION		September 30, 2013	PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 972,347	\$ 1,647,800	\$ 675,453	
83xx	Other State Revenue	878,765	887,265	8,500	
85xx	Other State Revenue	646,800	646,800	-	
86xx	Other Local Revenues	1,018,440	1,081,198	62,758	
TOTAL REVENUE		\$ 3,516,352	\$ 4,263,063	\$ 746,711	
11xx	Teacher Salaries	\$ 1,283,508	\$ 1,403,748	\$ 120,240	
12xx	Certif Pupil Support Salaries	-	-	-	
13xx	Certif Superv & Admin Salaries	267,170	278,266	11,096	
19xx	Other Certificated Salaries	-	-	-	
21xx	Sal Ins Aides For Dir Teach As	31,284	31,647	363	
22xx	Classified Support Salary	383,458	646,704	263,246	
23xx	Class Supv & Admin Salaries	-	-	-	
24xx	Clerical Technical & Ofc Salary	236,015	278,388	42,373	
29xx	Other Classified Salaries	45,000	45,000	-	
31xx	STRS	126,613	137,450	10,837	
32xx	PERS	72,950	102,637	29,687	
33xx	OASDHI/Medicare	76,700	101,969	25,269	
34xx	Health & Welfare	441,570	497,966	56,396	
35xx	Unemployment	1,148	1,364	216	
36xx	Worker's Compensation	45,040	53,773	8,733	
37xx	EGBERT Contribution	86,378	100,775	14,397	
38xx	PERS Reduction	6,686	6,686	-	
39xx	Life Insurance	2,196	2,556	360	
41xx	Textbooks	-	-	-	
42xx	Books/Reference Materials	83,378	107,378	24,000	
43xx	Materials & Supplies	433,852	546,939	113,087	
44xx	Non-Capitalized Equipment	35,800	37,579	1,779	
51xx	Sub-agreements for Services	126,242	180,834	54,592	
52xx	Travel And Conference	24,877	29,377	4,500	
53xx	Dues And Membership	995	995	-	
55xx	Utilities And Housekeeping Serv	-	-	-	
56xx	Rentals, Repairs & Leases	15,639	15,639	-	
57xx	Dir Cost For Interpgm/Interfnd	7,843	7,843	-	
58xx	Other Exp Of Districtwide Ops	186,558	121,312	(65,246)	
59xx	Communications	17,336	18,836	1,500	
73xx	Direct Support/Indirect Costs	166,491	189,432	22,941	
TOTAL EXPENDITURES		\$ 4,204,727	\$ 4,945,093	\$ 740,366	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (688,375)	\$ (682,030)	\$ 6,345	
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -	
76xx	Interfund Transfers Out	-	-	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 111,625	\$ 117,970	\$ 6,345	
9791 BEGINNING BALANCE		\$ 2,619,973	\$ 2,619,973	\$ -	
9791 ENDING BALANCE		\$ 2,731,598	\$ 2,737,943	\$ 6,345	
COMPONENTS OF ENDING BALANCE					
9740	Restricted	\$ 994,497	\$ 994,497	-	
9789	Reserve for Economic Uncertainties	1,737,101	1,743,446	6,345	
TOTAL RESERVES		\$ 2,731,598	\$ 2,737,943	\$ 6,345	

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FUND 12 - CHILD DEVELOPMENT FUND		September 30, 2013 PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 3,086,709	\$ 3,181,003	\$ 94,294
85xx	Other State Revenue	1,241,552	1,403,927	162,375
86xx	Other Local Revenues	698,507	698,507	-
TOTAL REVENUE		\$ 5,026,768	\$ 5,283,437	\$ 256,669
11xx	Teacher Salaries	\$ 1,318,503	\$ 1,301,096	\$ (17,407)
12xx	Certif Pupil Support Salaries	118,480	118,480	-
13xx	Certif Superv & Admin Salaries	9,197	9,197	-
19xx	Other Certificated Salaries	281,510	270,340	(11,170)
21xx	Sal Ins Aides For Dir Teach As	561,094	587,518	26,424
22xx	Classified Support Salaries	204,131	208,271	4,140
24xx	Clerical Technical & Ofc Salary	224,405	231,245	6,840
29xx	Other Classified Salaries	-	-	-
31xx	STRS	140,942	140,942	-
32xx	PERS	109,673	109,673	-
33xx	OASDHI/Medicare	99,606	99,606	-
34xx	Health & Welfare	586,470	577,634	(8,836)
35xx	Unemployment	1,348	1,348	-
36xx	Worker's Compensation	53,729	53,729	-
37xx	EGBERT Contribution	121,120	121,120	-
38xx	PERS Reduction	4,774	4,774	-
39xx	Life Insurance	3,404	3,404	-
42xx	Books/Reference Materials	11,063	11,063	-
43xx	Materials & Supplies	257,447	412,185	154,738
44xx	Non-Capitalized Equipment	16,640	17,140	500
51xx	Sub-agreements for Services	699,505	789,062	89,557
52xx	Travel And Conference	27,178	28,180	1,002
53xx	Dues and Membership	1,650	1,650	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	8,760	8,400	(360)
57xx	Dir Cost For Interpgm/Interfnd	21,250	24,750	3,500
58xx	Other Exp Of Districtwide Ops	9,367	9,367	-
59xx	Communications	8,327	8,327	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	206,382	214,123	7,741
TOTAL EXPENDITURES		\$ 5,105,955	\$ 5,362,624	\$ 256,669
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (79,187)	\$ (79,187)	\$ -
89xx	Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ -	\$ -
9791	BEGINNING BALANCE	\$ 19,572	\$ 19,572	\$ -
9791	ENDING BALANCE	\$ 19,572	\$ 19,572	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ 19,572	\$ 19,572	-
9770	Designated for Economic Uncertainties	-	-	-
TOTAL RESERVES		\$ 19,572	\$ 19,572	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
OCTOBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 13 - CAFETERIA		September 30, 2013	PROPOSED	PROPOSED	CHANGE
		PROPOSED			
82xx Federal Revenue	\$	14,502,824	\$	14,535,498	\$ 32,674
85xx Other State Revenue		1,200,000		1,200,000	-
86xx Other Local Revenues		7,686,159		7,686,159	-
TOTAL REVENUE	\$	23,388,983	\$	23,421,657	\$ 32,674
22xx Classified Support Salary	\$	6,570,011	\$	6,570,011	\$ -
23xx Class Supv & Admin Salaries		685,575		685,575	-
24xx Clerical Technical & Ofc Salary		272,043		272,043	-
32xx PERS		795,969		795,969	-
33xx OASDHI/Medicare		570,465		570,465	-
34xx Health & Welfare		1,973,868		1,973,868	-
35xx Unemployment		3,763		3,763	-
36xx Worker's Compensation		150,548		150,548	-
37xx EGBERT Contribution		439,484		439,484	-
38xx PERS Reduction		978		978	-
39xx Life Insurance		13,020		13,020	-
43xx Materials & Supplies		1,912,895		1,912,895	-
44xx Non-Capitalized Equipment		152,305		152,305	-
47xx Food Service Supplies		8,686,701		8,722,525	35,824
52xx Travel And Conference		35,000		35,000	-
53xx Dues And Membership		350		350	-
55xx Utilities And Housekping Serv		272,600		272,600	-
56xx Rentals, Repairs & Leases		317,200		317,200	-
57xx Dir Cost For Interpgm/Interfnd		4,693		1,693	(3,000)
58xx Other Exp Of Districtwide Ops		329,704		329,704	-
59xx Communications		45,720		45,720	-
62xx New Buildings & Improvement of Bldgs		-		-	-
64xx New Equipment		80,225		80,225	-
65xx Equipment Replacement		-		-	-
73xx Direct Support/Indirect Costs		1,149,132		1,149,132	-
TOTAL EXPENDITURES	\$	24,462,249	\$	24,495,073	\$ 32,824
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(1,073,266)	\$	(1,073,416)	\$ (150)
89xx Other Financing Sources	\$	639,423	\$	639,423	\$ -
76xx Interfund Transfers Out		-		-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$	(433,843)	\$	(433,993)	\$ (150)
9791 BEGINNING BALANCE	\$	5,467,526	\$	5,467,526	\$ -
9791 ENDING BALANCE	\$	5,033,683	\$	5,033,533	\$ (150)
COMPONENTS OF ENDING BALANCE					
9711 Revolving Cash	\$	11,766	\$	11,766	\$ -
9712 Stores		1,101,745		1,101,745	-
9713 Prepaid Expenditures		-		-	-
9740 Restricted		3,810,407		3,810,257	(150)
9780 Assigned		109,765		109,765	-
9789 Reserve for Economic Uncertainties		-		-	-
9790 Unassigned/Unappropriated Amount		-		-	-
TOTAL RESERVES	\$	5,033,683	\$	5,033,533	\$ (150)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
OCTOBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 40 - SPECIAL RESERVE		September 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx	Other Local Revenues	\$ -	\$ 52,783	\$ 52,783
TOTAL REVENUE		<u>\$ -</u>	<u>\$ 52,783</u>	<u>\$ 52,783</u>
58xx	Other Exp of Districtwide Operations	\$ -	\$ -	\$ -
62xx	New Buildings & Improv Of Bldgs	-	-	-
72xx	Other Outgo	-	-	-
TOTAL EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ -</u>	<u>\$ 52,783</u>	<u>\$ 52,783</u>
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ 52,783</u>	<u>\$ 52,783</u>
9791	BEGINNING BALANCE	<u>\$ 260,832</u>	<u>\$ 260,832</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 260,832</u>	<u>\$ 313,615</u>	<u>\$ 52,783</u>
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 260,832	\$ 313,615	\$ 52,783
9789	Reserve for Economic Uncertainties	-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL RESERVES		<u>\$ 260,832</u>	<u>\$ 313,615</u>	<u>\$ 52,783</u>

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
OCTOBER, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 49 - SPECIAL PROJECTS	September 30, 2013		CHANGE
	PROPOSED	PROPOSED	
86xx Other Local Revenues	\$ 336,126	\$ 336,126	\$ -
87xx Other Local Revenues	-	-	-
TOTAL REVENUE	\$ 336,126	\$ 336,126	\$ -
22xx Classified Support Salaries	\$ 116	\$ 116	\$ -
23xx Class Supv & Admin Salaries	574,437	574,437	-
24xx Clerical Technical & Ofc Salary	760,680	760,680	-
31xx STRS	-	-	-
32xx PERS	146,722	146,722	-
33xx OASDHI/Medicare	98,303	98,303	-
34xx Health & Welfare	314,749	314,749	-
35xx Unemployment	668	668	-
36xx Worker's Compensation	26,705	26,705	-
37xx EGBERT Contribution	39,106	39,106	-
38xx PERS Reduction	20,600	20,600	-
39xx Life Insurance	1,656	1,656	-
43xx Materials & Supplies	15,600	15,600	-
44xx Non-Capitalized Equipment	18,692	18,692	-
52xx Travel & Conference	17,050	17,050	-
55xx Utilities & Housekeeping Services	-	-	-
56xx Rentals, Repairs & Leases	110,116	110,116	-
57xx Dir Cost For Interpgm/Interfnd	39,216	39,216	-
58xx Other Exp of Districtwide Ops	391,400	391,400	-
59xx Communications	5,000	5,000	-
61xx Sites and Improvement of Sites	562,262	562,262	-
62xx New Buildings & Improv of Bldgs	4,398,229	4,398,229	-
64xx New Equipment	11,427	26,927	15,500
72xx Other Transfers Out	11,301,123	11,301,123	-
TOTAL EXPENDITURES	\$ 18,853,857	\$ 18,869,357	\$ 15,500
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (18,517,731)	\$ (18,533,231)	\$ (15,500)
89xx Other Financing Sources	\$ 846,000	\$ 846,000	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (17,671,731)	\$ (17,687,231)	\$ (15,500)
9791 BEGINNING BALANCE	\$ 19,209,466	\$ 19,209,466	\$ -
9791 ENDING BALANCE	\$ 1,537,735	\$ 1,522,235	\$ (15,500)
COMPONENTS OF ENDING BALANCE			
9740 Restricted	\$ -	\$ -	\$ -
9789 Reserve for Economic Uncertainties	1,537,735	1,522,235	(15,500)
			-
			-
TOTAL RESERVES	\$ 1,537,735	\$ 1,522,235	\$ (15,500)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR 1ST INTERIM, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
General Fund - Unrestricted Programs				
5222	0000	Revenue Limit & Transfers	\$1,690,851	Declare additional revenue to reflect increased ADA.
Net Change to Revenue/Other Financing Sources			<u>\$1,690,851</u>	
General Fund - Unrestricted Programs				
1510	0000	Regular Education (K-6)	\$2,559	Realign budget to reflect CBEDS enrollments.
1511	0000	Regular Ed. (K-6) Alloc FTE	\$334,708	Realign budget to reflect CBEDS enrollments.
2150	0000	Regular Education (7-8)	\$100,664	Realign budget to reflect CBEDS enrollments.
2151	0000	Regular Ed (7-8)-Alloc FTE	\$276,348	Realign budget to reflect CBEDS enrollments.
2200	0000	Regular Education (9-12)	(\$19,283)	Realign budget to reflect CBEDS enrollments.
2201	0000	Reg Ed (9-12) Allocated FTE	\$392,668	Realign budget to reflect CBEDS enrollments.
2355	0000	Site Shared Energy Savings	\$137,371	2012-13 carryover.
5222	0000	Revenue Limit & Transfers	(\$124,211)	Declare additional indirect credits.
5225	0000	Other Support Services	\$369,500	Increase budget for Broker and Bank fees.
5299	0000	Reserve For Employee Compenstn	\$8,950,932	2.7244% COLA all bargaining units.
5495	0000	Allocated FTE Leave	\$523,332	Increase to 8.5 substitute sick leave days.
5517	0000	Technology Utility	(\$2,000,000)	Decrease budget to fund COLA.
5518	0000	Board Room Video	\$70,100	Establish budget in accordance with plan.
5650	0000	Purchasing	\$10,000	Establish budget for replacement equipment
2410	0390	Pupil Retention Block Grant	(\$3,735)	Realign budget to reflect CBEDS enrollments.
Net Change to Expenditures/Interfund Transfers Out			<u>\$9,020,953</u>	
General Fund - State Programs				
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
3000	6500	Special Education	\$2,509,310	Special education preschool ASD growth.
4030	6500	Special Education	\$124,211	Special education preschool ASD growth.
4030	6520	Special Education: Project Workability I	\$0	Realign existing resources.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	\$0	Realign existing resources.
5680	7230	Transportation: Home To School	\$98,000	Special education preschool ASD growth.
5680	7240	Transportation: Special Education (SD/OI)	\$953,146	Special education preschool ASD growth.
4350	7365	Supplementary Programs: Foster Youth	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$3,684,667</u>	
General Fund - Local Programs				
5634	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5637	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
9634	9010	Other Local	\$0	Realign existing resources.
5640	9040	Special Projects Crew	\$0	Realign existing resources.
4010	9309	K-12 Library Technican Donations/Grants	\$0	Realign existing resources.
5250	9501	CPR/First Aid Certification	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2013/14 FISCAL YEAR 1ST INTERIM, 2013 - BUDGET TRANSFER DETAIL December 12, 2013

<u>MGMT</u>	<u>RESC</u>	<u>PROGRAM DESCRIPTION</u>	<u>AMOUNT</u>	<u>PROGRAM DESCRIPTION</u>
<u>Fund 11 - Adult Education</u>				
4280	0285	Community Based Eng Tutoring Prgm (CBET)	\$0	Realign existing resources.
4280	0391	Adult Education Apportionment	\$0	Realign existing resources.
2930	6015	Adults In Correctional Facilities	\$0	Realign existing resources.
4263	9263	Adult Education Business Partnership-Admin.	\$0	Realign existing resources.
2910	9264	Adult Education - All Other	\$0	Realign existing resources.
2915	9264	Adult Education - All Other	\$0	Realign existing resources.
2926	9264	Adult Education - All Other	\$0	Realign existing resources.
4280	9526	Cal-Works Vocational Assessment	\$0	Realign existing resources.
4280	9528	Inmate Welfare Fund - Main Jail	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>Fund 12 - Child Development</u>				
4263	0092	Cal-SAFE - Child Care and Development Svcs.	\$0	Realign existing resources.
4115	6105	CD: State Preschool Program	\$0	Realign existing resources.
4115	9555	School Readiness	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	
<u>Fund 13 - Food Services</u>				
5628	0000	Catering	\$0	Realign existing resources.
Net Change to Expenditures/Interfund Transfers Out			<u>\$0</u>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

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2013/14 FISCAL YEAR
1ST INTERIM, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - ALL		October 30, 2013		
		PROPOSED	PROPOSED	CHANGE
TOTAL REVENUE		\$ 507,580,697	\$ 509,363,602	\$ 1,782,905
1xxx	Certificated Salaries	\$ 253,557,914	\$ 261,869,307	\$ 8,311,393
2xxx	Classified Salaries	63,591,362	66,013,824	2,422,462
3xxx	Employee Benefits	114,762,528	117,404,241	2,641,713
4xxx	Books & Supplies	38,512,712	36,901,270	(1,611,442)
5xxx	Services, Other Operating Expenses	47,200,638	47,387,638	187,000
6xxx	Capital Outlay	532,623	1,287,117	754,494
71xx	Tuition	1,741,526	1,741,526	-
72xx	Other Outgo	282,108	282,108	-
73xx	Direct Support/Indirect Costs	(1,552,687)	(1,552,687)	-
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 518,628,724	\$ 531,334,344	\$ 12,705,620
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (11,048,027)	\$ (21,970,742)	\$ (10,922,715)
89xx	Other Financing Sources	\$ -	\$ -	\$ -
76xx	Interfund Transfers Out	1,518,610	1,518,610	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (12,566,637)	\$ (23,489,352)	\$ (10,922,715)
9791 BEGINNING BALANCE		\$ 74,534,034	\$ 74,534,034	\$ -
9791 ENDING BALANCE		\$ 61,967,397	\$ 51,044,682	\$ (10,922,715)
COMPONENTS OF ENDING BALANCE				
971x	Non Spendable Assets	\$ 687,168	\$ 687,168	\$ -
9740	Restricted Reserve	18,735,337	18,735,337	-
9745	Stabilization Arrangements	-	-	-
9750	Other Commitments	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	32,544,892	20,922,177	(11,622,715)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,700,000	700,000
9790	Unassigned/Unappropriated	-	-	-
TOTAL RESERVES		\$ 61,967,397	\$ 51,044,682	\$ (10,922,715)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department12/9/2013
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1ST INTERIM, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 01 - UNRESTRICTED		October 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 334,375,304	\$ 336,066,155	\$ 1,690,851
82xx	Federal Revenue	89,908	89,908	-
83xx	Other State Revenue	-	-	-
84xx	Other State Revenue	13,143,312	13,143,312	-
85xx	Other State Revenue	33,499,480	33,499,480	-
87xx	Other Local Revenues	1,741,934	1,741,934	-
86xx	Other Local Revenues	1,416,980	1,416,980	-
TOTAL REVENUE		\$ 384,266,918	\$ 385,957,769	\$ 1,690,851
11xx	Teacher Salaries	\$ 177,982,574	\$ 184,613,428	\$ 6,630,854
12xx	Certif Pupil Support Salaries	8,021,764	8,104,208	82,444
13xx	Certif Superv & Admin Salaries	14,872,878	15,520,476	647,598
19xx	Other Certificated Salaries	1,181,260	1,181,260	-
21xx	Sal Ins Aides For Dir Teach As	889,600	1,344,246	454,646
22xx	Classified Support Salary	11,639,601	12,430,974	791,373
23xx	Class Supv & Admin Salaries	3,263,097	3,263,097	-
24xx	Clerical Technical & Ofc Salary	17,971,117	18,373,498	402,381
29xx	Other Classified Salaries	1,054,604	1,124,307	69,703
31xx	STRS	16,505,344	17,112,621	607,277
32xx	PERS	3,608,725	3,765,588	156,863
33xx	OASDHI/Medicare	5,531,800	5,735,770	203,970
34xx	Health & Welfare	38,271,534	38,372,936	101,402
35xx	Unemployment	165,877	170,193	4,316
36xx	Worker's Compensation	4,685,383	4,858,025	172,642
37xx	EGBERT Contribution	11,906,053	12,268,250	362,197
38xx	PERS Reduction	507	-	(507)
39xx	Life Insurance	1,797,224	1,797,653	429
41xx	Textbooks	2,866,964	2,866,964	-
42xx	Books/Reference Materials	178,071	178,071	-
43xx	Materials & Supplies	3,773,575	3,991,651	218,076
44xx	Non-Capitalized Equipment	4,054,881	2,107,381	(1,947,500)
47xx	Food	-	-	-
51xx	Sub-agreements for Services	2,977,933	2,977,933	-
52xx	Travel And Conference	166,190	166,190	-
53xx	Dues And Membership	61,768	61,768	-
54xx	Insurance	2,477,457	2,477,457	-
55xx	Utilities And Housekping Serv	9,890,991	9,890,991	-
56xx	Rentals, Repairs & Leases	1,855,153	1,855,153	-
57xx	Dir Cost For Interpgm/Interfnd	(4,465,207)	(4,465,207)	-
58xx	Other Exp Of Districtwide Ops	4,013,903	4,200,903	187,000
59xx	Communications	1,722,719	1,722,719	-
61xx	Sites And Improvement Of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	49,259	49,259	-
72xx	Other Transfers Out	232,108	232,108	-
73xx	Direct Support/Indirect Costs	(7,054,439)	(7,178,650)	(124,211)
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 342,150,268	\$ 351,171,221	\$ 9,020,953
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 42,116,650	\$ 34,786,548	\$ (7,330,102)
89xx	Other Financing Sources	\$ (49,502,873)	\$ (53,095,486)	\$ (3,592,613)
76xx	Interfund Transfers Out	1,518,610	1,518,610	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (8,904,833)	\$ (19,827,548)	\$ (10,922,715)
9791 BEGINNING BALANCE		\$ 51,751,242	\$ 51,751,242	\$ -
9791 ENDING BALANCE		\$ 42,846,409	\$ 31,923,694	\$ (10,922,715)
COMPONENTS OF ENDING BALANCE				
9711	Revolving Cash	\$ 140,000	\$ 140,000	\$ -
9712	Stores	161,517	161,517	-
9713	Prepaid Expenditures	-	-	-
9780	Assigned	-	-	-
	Reserve for Future Year Deficits	32,544,892	20,922,177	(11,622,715)
9789	Reserve for Economic Uncertainties (2%)	10,000,000	10,700,000	700,000
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 42,846,409	\$ 31,923,694	\$ (10,922,715)

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

2011/12 FISCAL YEAR 1ST INTERIM, 2013 BUDGET REVISION SUMMARY December 12, 2013
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FUND 01 - FEDERAL		October 30, 2013	PROPOSED	CHANGE
		PROPOSED		
81xx	Federal Revenue	\$ 11,502,400	\$ 11,502,400	\$ -
82xx	Federal Revenue	29,502,961	29,502,961	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenue	-	-	-
TOTAL REVENUE		\$ 41,005,361	\$ 41,005,361	\$ -
11xx	Teacher Salaries	\$ 5,333,915	\$ 5,333,915	\$ -
12xx	Certif Pupil Support Salaries	2,524,091	2,524,091	-
13xx	Certif Superv & Admin Salaries	368,535	368,535	-
19xx	Other Certificated Salaries	3,177,196	3,177,196	-
21xx	Sal Ins Aides For Dir Teach As	4,887,030	4,887,030	-
22xx	Classified Support Salary	500,162	500,162	-
23xx	Class Supv & Admin Salaries	262,709	262,709	-
24xx	Clerical Technical & Ofc Salary	986,268	986,268	-
29xx	Other Classified Salaries	23,613	23,613	-
31xx	STRS	946,061	946,061	-
32xx	PERS	764,568	764,568	-
33xx	OASDHI/Medicare	683,515	683,515	-
34xx	Health & Welfare	3,680,144	3,680,144	-
35xx	Unemployment	23,341	23,341	-
36xx	Worker's Compensation	361,145	361,145	-
37xx	EGBERT Contribution	635,757	635,757	-
39xx	Life Insurance	16,840	16,840	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	79,752	79,752	-
43xx	Materials & Supplies	8,839,271	8,839,271	-
44xx	Non-Capitalized Equipment	464,082	464,082	-
51xx	Sub-agreements for Services	3,262,582	3,262,582	-
52xx	Travel And Conference	403,294	403,294	-
53xx	Dues and Memberships	220	220	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	53,031	53,031	-
57xx	Dir Cost For Interpgm/Interfnd	867,308	867,308	-
58xx	Other Exp Of Districtwide Ops	534,796	534,796	-
59xx	Communications	6,370	6,370	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
64xx	New Equipment	30,000	30,000	-
71xx	Tuition	50,442	50,442	-
72xx	Interagency Transfers	50,000	50,000	-
73xx	Direct Support/Indirect Costs	1,716,370	1,716,370	-
TOTAL EXPENDITURES		\$ 41,532,408	\$ 41,532,408	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (527,047)	\$ (527,047)	\$ -
89xx	Other Financing Sources	\$ 652,079	\$ 652,079	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 125,032	\$ 125,032	\$ -
9791	BEGINNING BALANCE	\$ 4,359,178	\$ 4,359,178	\$ -
9791	ENDING BALANCE	\$ 4,484,210	\$ 4,484,210	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ -	\$ -	\$ -
9740	Restricted	4,484,210	4,484,210	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 4,484,210	\$ 4,484,210	\$ -

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FUND 01 - STATE		October 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ 7,176,694	\$ 7,176,694	\$ -
83xx	Other State Revenue	42,588,145	42,680,199	92,054
85xx	Other State Revenue	22,680,598	22,680,598	-
86xx	Other Local Revenues	295,000	295,000	-
87xx	Other Local Revenues	-	-	-
TOTAL REVENUE		\$ 72,740,437	\$ 72,832,491	\$ 92,054
11xx	Teacher Salaries	\$ 27,544,421	\$ 28,244,055	\$ 699,634
12xx	Certif Pupil Support Salaries	4,014,285	4,265,148	250,863
13xx	Certif Superv & Admin Salaries	752,995	752,995	-
19xx	Other Certificated Salaries	3,943,280	3,943,280	-
21xx	Sal Ins Aides For Dir Teach As	10,529,120	11,110,929	581,809
22xx	Classified Support Salary	5,766,560	5,889,110	122,550
23xx	Class Supv & Admin Salaries	473,287	473,287	-
24xx	Clerical Technical & Ofc Salary	977,583	977,583	-
29xx	Other Classified Salaries	161,744	161,744	-
31xx	STRS	3,086,860	3,166,669	79,809
32xx	PERS	2,033,047	2,117,001	83,954
33xx	OASDHI/Medicare	1,948,925	2,016,837	67,912
34xx	Health & Welfare	12,108,717	12,813,866	705,149
35xx	Unemployment	28,805	29,687	882
36xx	Worker's Compensation	1,116,311	1,149,745	33,434
37xx	EGBERT Contribution	2,140,912	2,221,462	80,550
38xx	PERS Reduction	20,947	148	(20,799)
39xx	Life Insurance	52,936	55,169	2,233
41xx	Textbooks	1,687,868	1,687,868	-
42xx	Books/Reference Materials	152,268	152,268	-
43xx	Materials & Supplies	4,584,998	4,702,980	117,982
44xx	Non-Capitalized Equipment	8,549,973	8,549,973	-
51xx	Sub-agreements for Services	13,860,772	13,860,772	-
52xx	Travel And Conference	208,264	208,264	-
53xx	Dues And Membership	2,950	2,950	-
55xx	Utilities And Housekping Serv	7,580	7,580	-
56xx	Rentals, Repairs & Leases	199,716	199,716	-
57xx	Dir Cost For Interprgm/Interfnd	(1,751,167)	(1,751,167)	-
58xx	Other Exp Of Districtwide Ops	3,252,062	3,252,062	-
59xx	Communications	24,642	24,642	-
64xx	New Equipment	300,000	813,010	513,010
65xx	Equipment Replacement	94,456	335,940	241,484
71xx	Tuition	1,691,084	1,691,084	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	2,966,040	3,090,251	124,211
74xx	Debt Service	-	-	-
TOTAL EXPENDITURES		\$ 112,532,241	\$ 116,216,908	\$ 3,684,667
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (39,791,804)	\$ (43,384,417)	\$ (3,592,613)
89xx	Other Financing Sources	\$ 37,433,338	\$ 41,025,951	\$ 3,592,613
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (2,358,466)	\$ (2,358,466)	\$ -
9791	BEGINNING BALANCE	\$ 13,203,947	\$ 13,203,947	\$ -
9791	ENDING BALANCE	\$ 10,845,481	\$ 10,845,481	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	\$ 385,651	\$ 385,651	\$ -
9740	Restricted	10,459,830	10,459,830	-
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 10,845,481	\$ 10,845,481	\$ -

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FUND 01 - LOCAL		October 30, 2013 PROPOSED	PROPOSED	CHANGE
80xx	Revenue Limit Sources	\$ -	\$ -	\$ -
82xx	Federal Revenue	37,864	37,864	-
85xx	Other State Revenue	-	-	-
86xx	Other Local Revenues	9,530,117	9,530,117	-
TOTAL REVENUE		\$ 9,567,981	\$ 9,567,981	\$ -
11xx	Teacher Salaries	\$ 2,859,055	\$ 2,859,055	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	117,883	117,883	-
19xx	Other Certificated Salaries	863,782	863,782	-
21xx	Sal Ins Aides For Dir Teach As	-	-	-
22xx	Classified Support Salary	3,178,463	3,178,463	-
23xx	Class Supv & Admin Salaries	514,770	514,770	-
24xx	Clerical Technical & Ofc Salary	512,034	512,034	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	317,879	317,879	-
32xx	PERS	445,080	445,080	-
33xx	OASDHI/Medicare	366,404	366,404	-
34xx	Health & Welfare	1,038,925	1,098,118	59,193
35xx	Unemployment	3,084	3,084	-
36xx	Worker's Compensation	160,532	160,532	-
37xx	EGBERT Contribution	244,766	244,766	-
38xx	PERS Reduction	59,193	-	(59,193)
39xx	Life Insurance	5,387	5,387	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	591	591	-
43xx	Materials & Supplies	3,057,793	3,057,793	-
44xx	Non-Capitalized Equipment	222,625	222,625	-
47xx	Food	-	-	-
51xx	Sub-agreements for Services	1,008,804	1,008,804	-
52xx	Travel And Conference	347,134	347,134	-
53xx	Dues And Membership	-	-	-
54xx	Insurance	-	-	-
55xx	Utilities And Housekping Serv	124,217	124,217	-
56xx	Rentals, Repairs & Leases	548,055	548,055	-
57xx	Dir Cost for Interpgm/Interfnd	5,268,181	5,268,181	-
58xx	Other Exp Of Districtwide Ops	249,800	249,800	-
59xx	Communications	21,120	21,120	-
61xx	Sites and Improvement of Sites	10,053	10,053	-
62xx	New Buildings &Improv Of Bldgs	12,534	12,534	-
64xx	New Equipment	-	-	-
65xx	Equipment Replacement	36,321	36,321	-
72xx	Other Transfers Out	-	-	-
73xx	Direct Support/Indirect Costs	819,342	819,342	-
TOTAL EXPENDITURES		\$ 22,413,807	\$ 22,413,807	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (12,845,826)	\$ (12,845,826)	\$ -
89xx	Other Financing Sources	\$ 11,417,456	\$ 11,417,456	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,428,370)	\$ (1,428,370)	\$ -
9791	BEGINNING BALANCE	\$ 5,219,667	\$ 5,219,667	\$ -
9791	ENDING BALANCE	\$ 3,791,297	\$ 3,791,297	\$ -
COMPONENTS OF ENDING BALANCE				
9712	Stores	-	-	-
9740	Restricted	\$ 3,791,297	\$ 3,791,297	\$ -
9780	Assigned Amount	-	-	-
9790	Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES		\$ 3,791,297	\$ 3,791,297	\$ -

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FUND 11 - ADULT EDUCATION		October 30, 2013 PROPOSED	PROPOSED	CHANGE
82xx	Federal Revenue	\$ 1,647,800	\$ 1,647,800	\$ -
83xx	Other State Revenue	887,265	887,265	-
85xx	Other State Revenue	646,800	646,800	-
86xx	Other Local Revenues	1,081,198	1,081,198	-
TOTAL REVENUE		\$ 4,263,063	\$ 4,263,063	\$ -
11xx	Teacher Salaries	\$ 1,403,748	\$ 1,403,748	\$ -
12xx	Certif Pupil Support Salaries	-	-	-
13xx	Certif Superv & Admin Salaries	278,266	278,266	-
19xx	Other Certificated Salaries	-	-	-
21xx	Sal Ins Aides For Dir Teach As	31,647	31,647	-
22xx	Classified Support Salary	646,704	646,704	-
23xx	Class Supv & Admin Salaries	-	-	-
24xx	Clerical Technical & Ofc Salary	278,388	278,388	-
29xx	Other Classified Salaries	45,000	45,000	-
31xx	STRS	137,450	137,450	-
32xx	PERS	102,637	102,637	-
33xx	OASDHI/Medicare	101,969	101,969	-
34xx	Health & Welfare	497,966	499,752	1,786
35xx	Unemployment	1,364	1,364	-
36xx	Worker's Compensation	53,773	53,773	-
37xx	EGBERT Contribution	100,775	100,775	-
38xx	PERS Reduction	6,686	-	(6,686)
39xx	Life Insurance	2,556	2,556	-
41xx	Textbooks	-	-	-
42xx	Books/Reference Materials	107,378	107,378	-
43xx	Materials & Supplies	546,939	551,839	4,900
44xx	Non-Capitalized Equipment	37,579	37,579	-
51xx	Sub-agreements for Services	180,834	180,834	-
52xx	Travel And Conference	29,377	29,377	-
53xx	Dues And Membership	995	995	-
55xx	Utilities And Housekping Serv	-	-	-
56xx	Rentals, Repairs & Leases	15,639	15,639	-
57xx	Dir Cost For Interpgm/Interfnd	7,843	7,843	-
58xx	Other Exp Of Districtwide Ops	121,312	121,312	-
59xx	Communications	18,836	18,836	-
73xx	Direct Support/Indirect Costs	189,432	189,432	-
TOTAL EXPENDITURES		\$ 4,945,093	\$ 4,945,093	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ (682,030)	\$ (682,030)	\$ -
89xx	Other Financing Sources	\$ 800,000	\$ 800,000	\$ -
76xx	Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 117,970	\$ 117,970	\$ -
9791 BEGINNING BALANCE		\$ 2,619,973	\$ 2,619,973	\$ -
9791 ENDING BALANCE		\$ 2,737,943	\$ 2,737,943	\$ -
COMPONENTS OF ENDING BALANCE				
9740	Restricted	\$ 994,497	\$ 994,497	-
9789	Reserve for Economic Uncertainties	1,743,446	1,743,446	-
TOTAL RESERVES		\$ 2,737,943	\$ 2,737,943	\$ -

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FUND 12 - CHILD DEVELOPMENT FUND		October 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
82xx	Federal Revenue	\$ 3,181,003	\$ 3,181,003	\$ -
85xx	Other State Revenue	1,403,927	1,403,927	-
86xx	Other Local Revenues	698,507	698,507	-
TOTAL REVENUE		<u>\$ 5,283,437</u>	<u>\$ 5,283,437</u>	<u>\$ -</u>
11xx	Teacher Salaries	\$ 1,301,096	\$ 1,301,096	\$ -
12xx	Certif Pupil Support Salaries	118,480	118,480	-
13xx	Certif Superv & Admin Salaries	9,197	9,197	-
19xx	Other Certificated Salaries	270,340	270,340	-
21xx	Sal Ins Aides For Dir Teach As	587,518	587,518	-
22xx	Classified Support Salaries	208,271	208,271	-
24xx	Clerical Technical & Ofc Salary	231,245	231,245	-
29xx	Other Classified Salaries	-	-	-
31xx	STRS	140,942	140,942	-
32xx	PERS	109,673	109,673	-
33xx	OASDHI/Medicare	99,606	99,606	-
34xx	Health & Welfare	577,634	582,408	4,774
35xx	Unemployment	1,348	1,348	-
36xx	Worker's Compensation	53,729	53,729	-
37xx	EGBERT Contribution	121,120	121,120	-
38xx	PERS Reduction	4,774	-	(4,774)
39xx	Life Insurance	3,404	3,404	-
42xx	Books/Reference Materials	11,063	11,063	-
43xx	Materials & Supplies	412,185	412,185	-
44xx	Non-Capitalized Equipment	17,140	17,140	-
51xx	Sub-agreements for Services	789,062	789,062	-
52xx	Travel And Conference	28,180	28,180	-
53xx	Dues and Membership	1,650	1,650	-
54xx	Insurance	-	-	-
56xx	Rentals, Repairs & Leases	8,400	8,400	-
57xx	Dir Cost For Interpgm/Interfnd	24,750	24,750	-
58xx	Other Exp Of Districtwide Ops	9,367	9,367	-
59xx	Communications	8,327	8,327	-
61xx	Sites and Improvement of Sites	-	-	-
62xx	New Buildings & Improv Of Bldgs	-	-	-
65xx	Equipment Replacement	-	-	-
73xx	Direct Support/Indirect Costs	214,123	214,123	-
TOTAL EXPENDITURES		<u>\$ 5,362,624</u>	<u>\$ 5,362,624</u>	<u>\$ -</u>
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		<u>\$ (79,187)</u>	<u>\$ (79,187)</u>	<u>\$ -</u>
89xx	Other Financing Sources	\$ 79,187	\$ 79,187	\$ -
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9791	BEGINNING BALANCE	<u>\$ 19,572</u>	<u>\$ 19,572</u>	<u>\$ -</u>
9791	ENDING BALANCE	<u>\$ 19,572</u>	<u>\$ 19,572</u>	<u>\$ -</u>
COMPONENTS OF ENDING BALANCE				
9740	Legally Restricted Balance	\$ 19,572	\$ 19,572	-
9770	Designated for Economic Uncertainties	-	-	-
TOTAL RESERVES		<u>\$ 19,572</u>	<u>\$ 19,572</u>	<u>\$ -</u>

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FUND 13 - CAFETERIA	October 30, 2013		CHANGE
	PROPOSED	PROPOSED	
82xx Federal Revenue	\$ 14,535,498	\$ 14,535,498	\$ -
85xx Other State Revenue	1,200,000	1,200,000	-
86xx Other Local Revenues	7,686,159	7,686,159	-
TOTAL REVENUE	\$ 23,421,657	\$ 23,421,657	\$ -
22xx Classified Support Salary	\$ 6,570,011	\$ 6,570,011	\$ -
23xx Class Supv & Admin Salaries	685,575	685,575	-
24xx Clerical Technical & Ofc Salary	272,043	272,043	-
32xx PERS	795,969	795,969	-
33xx OASDHI/Medicare	570,465	570,465	-
34xx Health & Welfare	1,973,868	1,974,846	978
35xx Unemployment	3,763	3,763	-
36xx Worker's Compensation	150,548	150,548	-
37xx EGBERT Contribution	439,484	439,484	-
38xx PERS Reduction	978	-	(978)
39xx Life Insurance	13,020	13,020	-
43xx Materials & Supplies	1,912,895	1,912,895	-
44xx Non-Capitalized Equipment	152,305	152,305	-
47xx Food Service Supplies	8,722,525	8,722,525	-
52xx Travel And Conference	35,000	35,000	-
53xx Dues And Membership	350	350	-
55xx Utilities And Housekping Serv	272,600	272,600	-
56xx Rentals, Repairs & Leases	317,200	317,200	-
57xx Dir Cost For Interpgm/Interfnd	1,693	1,693	-
58xx Other Exp Of Districtwide Ops	329,704	329,704	-
59xx Communications	45,720	45,720	-
62xx New Buildings & Improvement of Bldgs	-	-	-
64xx New Equipment	80,225	80,225	-
65xx Equipment Replacement	-	-	-
73xx Direct Support/Indirect Costs	1,149,132	1,149,132	-
TOTAL EXPENDITURES	\$ 24,495,073	\$ 24,495,073	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (1,073,416)	\$ (1,073,416)	\$ -
89xx Other Financing Sources	\$ 639,423	\$ 639,423	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (433,993)	\$ (433,993)	\$ -
9791 BEGINNING BALANCE	\$ 5,467,526	\$ 5,467,526	\$ -
9791 ENDING BALANCE	\$ 5,033,533	\$ 5,033,533	\$ -
COMPONENTS OF ENDING BALANCE			
9711 Revolving Cash	\$ 11,766	\$ 11,766	\$ -
9712 Stores	1,101,745	1,101,745	-
9713 Prepaid Expenditures	-	-	-
9740 Restricted	3,810,257	3,810,257	-
9780 Assigned	109,765	109,765	-
9789 Reserve for Economic Uncertainties	-	-	-
9790 Unassigned/Unappropriated Amount	-	-	-
TOTAL RESERVES	\$ 5,033,533	\$ 5,033,533	\$ -

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FUND 25 - CAPITAL FACILITIES ACCOUNT		October 30, 2013	PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues		\$ 7,100,000	\$ 7,100,000	\$ -	
TOTAL REVENUE		\$ 7,100,000	\$ 7,100,000	\$ -	
22xx Classified Support Salaries		\$ -	\$ -	\$ -	
23xx Class Supv & Admin Salaries		57,716	57,716	-	
24xx Clerical Technical & Ofc Salary		104,893	104,893	-	
32xx PERS		18,565	18,565	-	
33xx OASDHI/Medicare		12,349	12,349	-	
34xx Health & Welfare		87,618	90,225	2,607	
35xx Unemployment		82	82	-	
36xx Worker's Compensation		3,252	3,252	-	
37xx EGBERT Contribution		5,496	5,496	-	
38xx PERS Reduction		2,607	-	(2,607)	
39xx Life Insurance		275	275	-	
43xx Materials & Supplies		7,000	7,000	-	
44xx Non-Capitalized Equipment		50,000	50,000	-	
52xx Travel And Conference		5,000	5,000	-	
55xx Utilities And Housekping Serv		-	-	-	
56xx Rentals, Repairs & Leases		50,916	50,916	-	
57xx Dir Cost For Interpgm/Interfnd		-	-	-	
58xx Other Exp Of Districtwide Ops		30,000	30,000	-	
61xx Sites and Improvement of Sites		-	-	-	
62xx New Buildings &Improv Of Bldgs		-	-	-	
TOTAL EXPENDITURES		\$ 435,769	\$ 435,769	\$ -	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$ 6,664,231	\$ 6,664,231	\$ -	
89xx Other Financing Sources		\$ -	\$ -	\$ -	
76xx Interfund Transfers Out		22,237,000	22,237,000	-	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (15,572,769)	\$ (15,572,769)	\$ -	
9791 BEGINNING BALANCE		\$ 22,942,789	\$ 22,942,789	\$ -	
9791 ENDING BALANCE		\$ 7,370,020	\$ 7,370,020	\$ -	
COMPONENTS OF ENDING BALANCE					
9740 Restricted		\$ 7,370,020	\$ 7,370,020	\$ -	
9789 Reserve for Economic Uncertainties		-	-	-	
TOTAL RESERVES		\$ 7,370,020	\$ 7,370,020	\$ -	

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FUND 49 - SPECIAL PROJECTS		October 30, 2013 <u>PROPOSED</u>	<u>PROPOSED</u>	<u>CHANGE</u>
86xx Other Local Revenues	\$	336,126	\$ 336,126	\$ -
87xx Other Local Revenues		-	-	-
TOTAL REVENUE	\$	336,126	\$ 336,126	\$ -
22xx Classified Support Salaries	\$	116	\$ 116	\$ -
23xx Class Supv & Admin Salaries		574,437	574,437	-
24xx Clerical Technical & Ofc Salary		760,680	760,680	-
31xx STRS		-	-	-
32xx PERS		146,722	146,722	-
33xx OASDHI/Medicare		98,303	98,303	-
34xx Health & Welfare		314,749	335,349	20,600
35xx Unemployment		668	668	-
36xx Worker's Compensation		26,705	26,705	-
37xx EGBERT Contribution		39,106	39,106	-
38xx PERS Reduction		20,600	-	(20,600)
39xx Life Insurance		1,656	1,656	-
43xx Materials & Supplies		15,600	15,600	-
44xx Non-Capitalized Equipment		18,692	18,692	-
52xx Travel & Conference		17,050	17,050	-
55xx Utilities & Housekeeping Services		-	-	-
56xx Rentals, Repairs & Leases		110,116	110,116	-
57xx Dir Cost For Interpgm/Interfnd		39,216	39,216	-
58xx Other Exp of Districtwide Ops		391,400	391,400	-
59xx Communications		5,000	5,000	-
61xx Sites and Improvement of Sites		562,262	562,262	-
62xx New Buildings & Improv of Bldgs		4,398,229	4,398,229	-
64xx New Equipment		26,927	26,927	-
72xx Other Transfers Out		11,301,123	11,301,123	-
TOTAL EXPENDITURES	\$	18,869,357	\$ 18,869,357	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(18,533,231)	\$ (18,533,231)	\$ -
89xx Other Financing Sources	\$	846,000	\$ 846,000	\$ -
76xx Interfund Transfers Out		-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$	(17,687,231)	\$ (17,687,231)	\$ -
9791 BEGINNING BALANCE	\$	19,209,466	\$ 19,209,466	\$ -
9791 ENDING BALANCE	\$	1,522,235	\$ 1,522,235	\$ -
COMPONENTS OF ENDING BALANCE				
9740 Restricted	\$	-	\$ -	\$ -
9789 Reserve for Economic Uncertainties		1,522,235	1,522,235	-
				-
				-
TOTAL RESERVES	\$	1,522,235	\$ 1,522,235	\$ -

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

12/9/2013
2:53 PM

2013/14 FISCAL YEAR
1ST INTERIM, 2013 BUDGET REVISION SUMMARY
December 12, 2013

FUND 67 - SELF INSURANCE	October 30, 2013 PROPOSED	PROPOSED	CHANGE
86xx Other Local Revenues	\$ 4,900,000	\$ 4,900,000	\$ -
TOTAL REVENUE	\$ 4,900,000	\$ 4,900,000	\$ -
23xx Class Supv & Admin Salaries	\$ 45,538	\$ 45,538	\$ -
24xx Clerical Technical & Ofc Salary	258,587	258,587	-
32xx PERS	25,074	25,074	-
33xx OASDHI/Medicare	23,265	23,265	-
34xx Health & Welfare	44,168	47,689	3,521
35xx Unemployment	152	152	-
36xx Worker's Compensation	6,083	6,083	-
37xx EGBERT Contribution	8,441	8,441	-
38xx PERS Reduction	3,521	-	(3,521)
39xx Life Insurance	339	339	-
43xx Materials & Supplies	2,735	2,735	-
44xx Non-Capitalized Equipment	10,000	10,000	-
52xx Travel And Conference	5,000	5,000	-
54xx Insurance	820,000	820,000	-
58xx Other Exp Of Districtwide Ops	4,436,505	4,436,505	-
TOTAL EXPENDITURES	\$ 5,689,408	\$ 5,689,408	\$ -
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (789,408)	\$ (789,408)	\$ -
89xx Other Financing Sources	\$ -	\$ -	\$ -
76xx Interfund Transfers Out	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (789,408)	\$ (789,408)	\$ -
9791 BEGINNING BALANCE	\$ 3,762,453	\$ 3,762,453	\$ -
9791 ENDING BALANCE	\$ 2,973,045	\$ 2,973,045	\$ -
COMPONENTS OF ENDING BALANCE			
9780 Assigned	\$ -	\$ -	\$ -
9790 Unassigned/Unappropriated Amount	2,973,045	2,973,045	-
TOTAL RESERVES	\$ 2,973,045	\$ 2,973,045	\$ -