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

<u>Time – Approximate</u>

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:	
	Board Agenda Item	Supplement No.	
		— Meeting Date:	December 12, 2013
	•	-	
Subject:	Departme	ent:	
Approval of 2013-14 First Interior		dget	
Approval of 2015 1 (1 list litter)	III I II III II II II II II II II II II	ager	
	,		
Action Requested:			
	e 2013-14 First Interim Financial repor	t.	
Discussion:			
	lance with Education Code 33129, 4213		
	Report must be approved by the governi	_	mitted to the
Sacramento County Office of Ed	ucation no later than December 15, 201	3.	
The state SACS reporting forms	are attached		
The state BACB reporting forms	are attached.		
	Attachment to follow.		
			
T2:			
Financial Summary:			
~			1
1		//	
Prepared By: Shannon Stenroos	District Assessed	Rich Fagan	✓
Prepared By: Shannon Stenroos	Division Approval:	Tom ragairy	
Prepared By:	Superintendent Approval:	Steven M. Lad	d, Ed.D.
			₩ 7\

ELK GROVE UNIFIED SCHOOL DISTRICT.

Agenda Item #1

Budget Department December 12, 2013

2013/14 FISCAL YEAR STATE REPORT OF 1ST INTERIM FINANCIALS

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

34 67314 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interin state-adopted Criteria and Standards. (Pursuant to Education Co	
Signed: District Superintendent or Designee	Date:
NOTICE OF INTERIM REVIEW. All action shall be taken on this meeting of the governing board.	report during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are of the school district. (Pursuant to EC Section 42131)	hereby filed by the governing board
Meeting Date: December 12, 2013	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION As President of the Governing Board of this school district district will meet its financial obligations for the current fisc	
QUALIFIED CERTIFICATION As President of the Governing Board of this school district district may not meet its financial obligations for the current	
NEGATIVE CERTIFICATION As President of the Governing Board of this school district district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim repo	rt:
Nathe 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.

				Not
CRIT	ERIA AND STANDARDS		Met	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.	х	

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

	EMENTAL INFORMATION		No_	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
\$2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		х
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x

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

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

\DDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	x	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	Х	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		х
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	x	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	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?	х	

Description Resource	Objec Codes Code		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	8010-80	99 332,559,492.00	336,066,155,00	160,047,770.52	336,066,155.00	0.00	0.0%
2) Federal Revenue	8100-82	99 89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
3) Other State Revenue	8300-85	99 46,563,840.00	46,642,792.00	8,669,726.19	46,642,792.00	0.00	0.0%
4) Other Local Revenue	8600-87	99 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 Sataries	1000-19	99 202,057,207.00	209,419,372.00	68,983,282.15	209,419,372.00	0.00	0.0%
2) Classified Salaries	2000-29	99 34,768,353.00	36,536,122.00	11,775,499.87	36,536,122.00	0.00	0.0%
3) Employee Benefits	3000-39	99 83,009,863.00	84,081,036.00	27,147,931.73	84,081,036.00	0.00	0.0%
4) Books and Supplies	4000-49	99 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	5000-59	99 18,517,990.00	18,887,907.00	7,065,778.88	18,887,907.00	0.00	0.0%
6) Capital Outlay	6000-69	990.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-72 7400-74	!	232,108.00	142,126.04	232,108.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	(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							
Interfund Transfers a) Transfers in	8900-89	29 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-76	1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-89	79 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-76		0.00			0,00	0.0%
·	6980-89			0.00	0.00		
Contributions TOTAL, OTHER FINANCING SOURCES/USES		(48,938,628.00) (50,644,425.00)		0.00	(53,095,486.00) (54,614,096.00)	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)
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)		~355 \ ^355 \ 255
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	0.09
b) Audit Adjustments		9793	0.00	0.00		0,00	0.00	0.09
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 Salance (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	440,000,00		440 000 00		
Stores		9712		140,000.00		140,000.00		
Prepaid Expenditures		971Z 9713	136,347.00	161,517.00	3000 B	161,517.42	(2000) OF 100	profite
All Others		9719	0.00	0.00		0,00		
			0,00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00	(0) #425.8	
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		GST (COM) NGC GOACA
Other Commitments d) Assigned		9760	0.00	0.00	2000 N	0.00		
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					2012 P
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					9 66 60 60 7.76		Sale Court of the	7,745)196,7
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00	2004	\$2.448\0000 \$2.650840
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF/REVENUE LIMIT SOURCES			X -1		191		Y.
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.
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.
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.
State Aid - Prior Years	8019	560,034.00	0.00	69,790,481.58	0.00	0.00	<u> </u>
Tax Relief Subventions							ı
Homeowners' Exemptions	8021	820,816.00	800,962.00	0.00	800,962.00	0.00	0,
Timber Yield Tex	8022	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	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
Unsecured Roll Taxes	8042	1,826,157.00	2,076,140.00	0.00		0.00	0.
Prior Years' Taxes	8043	552,122.00	(33,031.00)	(169,422.05)	2,078,140.00		<u>0.</u>
Supplemental Taxes	8044	193,505.00			(33,031.00)	0.00	0.
Education Revenue Augmentation	GU44	183,505.00	817,138.00	0.00	817,138.00	0.00	<u> </u>
Fund (ERAF)	8045	4,938,527.00	9,768,822.00	1,479,872.72	9,768,822.00	0.00	0.
Community Redevelopment Funds							
(SB 617/699/1992)	8047	41,219.00	40,309.00	43,087.47	40,309.00	0.00	
Penalties and Interest from			İ				
Delinquent Taxes	8048	0.00	0.00	0.00	0,00	0.00	0.
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	00,00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes	8082	10,847.00	2,814.00	2,813.63	2,814.00	0.00	0.
Less: Non-LCFF/Revenue Limit	DUCE	10,047.00	2,014.00 ;	2,010.00	2,814.00	0.00	<u> </u>
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.
Subtotał, LCFF/Revenue Limit Sources		339,407,701.00	343,819,328.00	160,177,943.35	343,819,328.00	0.00	0.
		200,101,101.30	0.10,010,020.00	100,111,040.00	040,010,020.00	0.00	
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit Transfers - Current Year 0000	8091	(7,176,694.00)	(7,176,694.00)	0.00	(7,176,894.00)	0.00	0.
Continuation Education ADA Transfer 2200	8091		13 Table 28 18 1	(\$0)\$440 \\ \(\frac{1}{2}\) \\ \(\frac{1}{2}\)			
Community Day Schools Transfer 2430	8091						
Special Education ADA Transfer 6500	8091						
All Other LCFF/Revenue Limit		311351111111111111111111111111111111111	2007/2001	La Maria La Carta de		~~~ (- Commonwealth Common C
Transfers - Current Year All Other	8091	0,00	0.00	0.00	0.00	0.00	0.
PERS Reduction Transfer	8092	885,439.00	0.00	6,028.17	0.00	0.00	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.
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	<u>0.</u>
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF/REVENUE LIMIT SOURCES		332,559,492.00	336,066,155,00	160,047,770.52	336,086,155.00	0.00	 O.
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0,00	0.00	0.
Special Education Entitlement	8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182	5.00	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.
Flood Control Funds						0.00	
	8270	0.00	0.00	0.00	0.00	0.00	0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0,00	0.00	0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	Nasource ooces	Occes		197		,	(L)	(F)
Low-income and Neglected	3010	8290					7 (A)	
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290			22. 22. 33.4. 33			
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						res (
NCLB: Title V, Part B, Public Charter Schools	4203	0290	35 (24) 256 (27) (27) 13 (46) 26 (27) (28)	e 7 337 5 6 328 24 34 25 37 58 52	k sa pinanganasi Natari			NGS 25 Kapans
Grant Program (PCSGP)	4810 3011-3020, 3026-	8290						
Other No Child Left Behind	3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290	15) 11 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	100				
Safe and Drug Free Schools	3700-3799	8290	(200) (100 A			20.50		
All Other Federal Revenue	Ali Other	8290	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0
TOTAL, FEDERAL REVENUE	An Other	0250	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0
OTHER STATE REVENUE			2.32.22.53.20.00	00,300.00 0.52 000.00 000	0.00	09,300.00	0.00	
Other State Apportionments			9 (9 (8 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		New York Control			
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319	\$10 84 000 & 1380 + 10	31/25/01/75 49/0	(14)00/4444(1)048(0)	adamentari	.00.010.01.01	
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360			STATE OF STA				
	0355-0300	8319		2 (C. 30 N. 2 E. 1) 2	s Principal Constant	F-1 (60 (60 (60))		
Special Education Master Plan Current Year	6500	8311					380	
Prior Years	6500	8319		3.7				10.00
Home-to-School Transportation	7230	8311	501611511515150					
Economic Impact Aid	7090-7091	8311	7803823 0835 08					
Spec. Ed. Transportation	7240	8311				(#1659.00°E) 808.3		
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.1
Year Round School Incentive		B425	0,00	0.00	0.00	0.00	0.00	<u>Q</u> .
Class Size Reduction, K-3		B434	13,143,312.00	13,143,312.00	6,036,424.00	13,143,312.00	0.00	0.
Child Nutrition Programs		8520	0.00	0.00	0.00	0,00		9.092
Mandated Costs Reimbursements		B550	2,841,715.00	2,159,564.00	1,000.00	2,159,564.00	0.00	<u>0</u> .
Lottery - Unrestricted and Instructional Material	s	B560	8,348,709.00	8,348,709.00	218,302.19	8,348,709.00	0.00	0.
Tax Reflet Subventions Restricted Levies - Other			3.00		3.00			
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	6.000	gores.
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.
School Based Coordination Program	7250	B590		X 15 X X X X X X X X X X X X X X X X X X			Mary Colonian	
After School Education and Safety (ASES)	6010	B590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590	(5,000) (8,000)	21. V 213 (212)	94833462			
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590		16 (2 18 18 18 18 18			30 mm / 1990 / J	2180 X
All Other State Revenue Illiomia Dept of Education CS Financial Reporting Software - 2013.2.1	All Other	8590	22,230,104,00	22,991,207.00	2,414,000.00	22,991,207.00	0.00	0.

Elk Grove Unified Sacramento County

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

34 67314 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			46,563,840.00	46,642,792.00	8,669,726.19	46,642,792.00	0.00	0.0%

escription	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)
THER LOCAL REVENUE								25/11 8 12
			132 200 200 100		4,728,486			
Other Local Revenue						3000 3000 300		X) (), z
County and District Taxes								5 5 5 8 5 5 5 8
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	Section in	280
Non-Ad Valorem Taxes			200.00 V					<u></u>
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.6
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		489X20
Penalties and Interest from Delinquent Non-L Limit Taxes	CFF/Revenue	8629	0.00	0.00	0,00	0.00	8	
Sales		8631	E 000 00	E 000 00	9,266,91	5,000,00	0.00	0.0
Sale of Equipment/Supplies			5,000.00	5,000.00		0.00	0.00	
Sale of Publications		8632	0.00	0.00	0.00			0.0
Food Service Sales		8634 8639	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales			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)			0,0
Net Increase (Decrease) in the Fair Value of in	vestments	8662	0.00	0.00	0.00	0.00	0.00	. 0.
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0,00	0.00	0.00	o.
Non-Resident Students		8672	0.00	0.00	0.00	0,00	0.00	0.1
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0,00		
Transportation Services	7230, 7240	8677	100000000000000000000000000000000000000		(46/4/4/20)			Q-1384
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				ļ i				ĺ
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	3	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
ultion		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
Fransfers Of Apportionments			(10096000) (4177)		4000 40, 2	100700 200		000000
Special Education SELPA Transfers	2522	8204						
From Districts or Charter Schools	6500	8791			10.00			
From County Offices	6500	8792	844 84 2 X 3 3 3	0.000			经经济发展	
From JPAs	6500	8793			(S-5/2) (7/6) (S-7/6) (-7/6)			
ROC/P Transfers From Districts or Charter Schools	6360	8791	4 (22430) 883					20/6/9
From County Offices	6360	8792	100000000000000000000000000000000000000	* 4 3 3 3 3 3		370283003048		
From JPAs	6360	8793				30 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -	ra versuos multipliciti. 125 mai discollationes	
Other Transfers of Apportionments	3355	2,00	A STATE OF THE STA	MARK 12K IS 125 IS 11150115				
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers in from All Others	. 10 OHIO	8799	0.00	0.00	0.00	0.00	0.00	0.
, Quior indicatora in nont All Utilitia		0,00	0.00		0.00		5.50	
TOTAL, OTHER LOCAL REVENUE			4,228,570.00	3,158,914.00	1,511,205.60	3,158,914.00	0.00	0.

Description Resource Codes	Object Codes	Orlginal 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	2,713,598.95	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	į						
STRS	3101-3102	16,504,737.00	17,112,621.00	5,629,510.85	17,112,621.00	0.00	ό.0%
PERS	3201-3202	3,593,610.00	3,765,588.00	1,199,849.47	3,765,568.00	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	165,849.00	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	3,296,254.00	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	61,179.00	61,768.00	42,695,40	61,768.00	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	1,873,01 <i>4.4</i> 3	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%
•							

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY					(0)			
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0,09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0
Books and Media for New School Libraries		6800	0.00					
or Major Expansion of School Libraries Equipment		6300 6400	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00		29,762.75	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0300	0.00	49,259.00	29,762.75	49,259.00 49,259.00		0.09
OTHER OUTGO (excluding Transfers of Indi	rect Costs)		0.00	49,209.00	29,762.75	49,259.00	0.00	0.09
Tuition			-					
Tultion for Instruction Under Interdistrict	•							
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paymer Payments to Districts or Charter Schools	its	7141	0.00	0.00	0,00	0.00	00,0	0.09
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	0.09
To JPAs :		7213	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Appoint To Districts or Charter Schools	tionments 6500	7221						
To County Offices	6500	7222						(2.23.200) 5.33 88.3
To JPAs	6500	7223		981PEC		\$2469 KA		
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	3490.454			Langua Agaraganan Santan	79.83.82.86.99	
To County Offices	6360	7222		1.1835 (2016 60-4) 103 (80-6) (2016 (3)	Terrorius (n. 1826) No Teology (n. 1826)			2002 (2) 2002 (2)
To JPAs	6360	7223						<u> </u>
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	202,908.00	232,108.00	142,126.04	232,108.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT				· · · · · · · · · · · · · · · · · · ·				
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 I	NDIRECT 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	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	710004100 00400			10)		(5)	(-)	<u> </u>
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		B919	0.00	0.00	0.00	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	1	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		1010	1,705,797.00	1,518,610,00	0.00	1,518,610.00	0.00	0.0%
OTHER SOURCES/USES			1,165,781,00	1,516,010,00	0.00	1,010,010,00	0.00	0.07
SOURCES						 		
State Apportionments		2004	1					
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		B979	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 CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
(e) TOTAL, CONTRIBUTIONS			(48,938,628.00)		0,00	(53,095,486.00)	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES	3							
(a - b + c - d + e)			(50,644,425.00)	(54,614,096.00)	0.00	(54,614,096.00)	0.00	0.09

Description Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	27,744,601.00	29,477,702.00	8,809,313.25	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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	1,791,526.00	1,791,526.00	62,158.00	1,791,526.00	0.00	0.0%
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	76/8/8/8/32	V. 6. 8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		(50,118,998.00)	(56,757,290.00)	20,262.62	(56,757,290.00)	24 (62.75 (8). (4.75 (8).75 (8).	
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0,00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	48,938,628.00		0.00	53,095,486.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		48,938,628.0D	53,095,486.00	0.00	53,095,486.00		35.78

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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				•				
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 - 27 Ko (242	22,782,792.50	200000000000000000000000000000000000000	XXV./186.
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	(1 × 10 19 18 14 14 1	385,651.00	1000	(9.E. 4.6
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	148 X 118	0.00		
b) Restricted		9740	21,338,986.00	18,735,337.50	\$14 5 7 3 3	18,735,337.50	100000000000000000000000000000000000000	9449000
c) Committed Stabilization Arrangements		9750	0,00	0.00		<u>0.00</u>		
Other Commitments d) Assigned		9760	0.00	0.00		0.00	22.86	
Other Assignments		9780	0.00	0.00	5 total 2007	0.00	Vocasi se ileati	
e) Unassigned/Unappropriated					20 68 64 80 C			SYNY X
Reserve for Economic Uncertainties		9789	0,00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		4 (20 1)

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CFF/REVENUE LIMIT SOURCES		1. 3. But & . B. B.			\$1.74.59.00 (1995).		
Principal Apportionment		N 1988 3 3 3 3 3 3					55 V. S.
State Aid - Current Year	8011	0.00	0.00	0.00	0.00	200000	ogys (m)
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Enlittement - State Aid	8015	0.00	0.00	0.00	6.00		
State Aid - Prior Years	B019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions	8021	0.00	0.00	0,00	6.00		
Timber Yield Tax	8022	0:00	.0.00	0.00	0.00		29.50
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	∴ : 0.00	0.00		N 700
County & District Taxes		\$4.00 m					
Secured Roll Taxes	8041	0.00	0,00	0.00	× 0.00		
Unsecured Roll Taxes	8042	0.00	0.00	0.00	0.00	2 (2 cm 2 cm 2 cm)	
Prior Years' Taxes	8043	0.00	0,00	0.00	0.00	3 8 40 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
Supplemental Taxes	8044	0.00	0.00	0.00	0.00		3,72
Education Revenue Augmentation Fund (ERAF)	8045	0,00	0.00	20.00	2000		2000
Community Redevelopment Funds	0043	0.00	0.00	0.00	0,00		184334.3 1843334.3
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		\$ (\$42)
Penalties and Interest from					***		
Delinquent Taxes	8048	0,00	0.00	0.00	0.00	dere de la Secolo	A No.
Miscellansous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0,00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00		800 (S) (S)
Less: Non-LCFF/Revenue Limit	5002	7 (8 7 (8)		11.77.489.72.V			19/47 WX
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		3,000
Subtotal, LCFF/Revenue Limit Sources		0.00	0.00	0.00	0.00		33 W X
odbiotal, Edit in terende Linit Godices		<u> </u>	0.00		0.00		
LCFF/Revenue Limit Transfers		35 300,000,000					* 33.X
Unrestricted LCFF/Revenue Limit Transfers - Current Year 0000	8091			1172-15-15(3-46)-15-23(3) 	(37767 136 166 166 167 167 36 16 16 16 16 16 16 16		88282124 2 1 2 3 2 3
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	200 1	11110,007.00	1,170,054.00	0.00	7,170,004.00	0.05	0.0
Transfers - Current Year Ali 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		X 38%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	6.00	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	0.90	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
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	B181	9,315,415.00	10,157,479.00	0.00	0.00 10,157,479.00	0.00	0.0
Special Education Discretionary Grants	B1B2	1,266,680.00	1,344,921.00	0.00	, , , , , , , , , , , , , , , , , , , ,	0.00	
Child Nutrition Programs	8220	0.00	0.00	0.00	1,344,921,00	0.00	0.0
Forest Reserve Funds	B260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds		0.00	0.00	AL SON MENSOR	0.00		
Wildlife Reserve Funds	8270 8280	149 15 15 15 15 15 15 15 15 15 15 15 15 15	0.0000000000000000000000000000000000000	0.00	0.00	ezi veri ile	
TYRUMO (COSCIVO I URICO)	8280	0,00	0.00	0.00	0.00	<u> </u>	2000 Bee (
	0004	ا ممما	5.5-1				
FEMA Interagency Contracts Between LEAs	8281 8285	0,00	0.00	0.00	0.00	0.00	0.0 0.0

escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ICLB: 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
ICLB: 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
ICLB: 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
ICLB: Title III, Immigration Education	4000	0230	2,033,007,00	2,313,392.00	441,286.00	2,313,392.00	0.00	
Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
ICLB: 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
CLB: Title V, Part B, Public Charter Schools]	
Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0,00	0.
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	5510	8290	1,340,922.00	4,388,786.00	569,276,09	4,388,786.00	0.00	0.
ocational and Applied Technology Education	3500-3699	8290	390,245,00	424,627.00	0.00	424,627.00	0.00	0.
afe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.
Il Other Federal Revenue	All Other	8290	2,164,595.00	4,141,565.00	912,553.61	4,141,565.00	0.00	0.
OTAL, FEDERAL REVENUE			29,091,494.00	41,043,225.00	5,031,821.70	41,043,225.00	0.00	0.
HER 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.
Prior Years	2430	8319	0.00	0.00	0,00	0.00	0.00	0.
ROC/P Entitlement Current Year	6355-6360	8311	0,00	0.00	0.00	0.00	0.00	0.
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	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.
Prior Years	6500	8319	0.00	0.00	10,588,791.00	0.00	0.00	0.
Home-to-School Transportation	7230	8311	1,484,646.00	1,576,700.00	0.00	1,576,700.00	0,00	0.
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,498,101.00	0.00	7,408,101.00	0.00	0.
Spec. Ed. Transportation	7240	, 8311	1,581,494.00	1,581,494.00	0.00	1,581,494.00	5.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0,00	0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.
Class Size Reduction, K-3		8434	0,00	0.00	0.00	0.00		2.72
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.
Lottery - Unrestricted and Instructional Materia		8580	1,852,830.00	1,852,830.00	286,840.59	1,852,830.00	0.00	0.
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	
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.
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	24,402.00	0.00	24,402.00	0.00	<u>0</u>
Healthy Start	6240	8590	0.00	0.00	0.00	24,402.00	0.00	0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	
School Community Violence								
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.
Quality Education Investment Act	7400	8590	0.00	0,00	0.00	0.00	0.00	0

Elk Grove Unified Sacramento County

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

34 67314 0000000 Form 01I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
TOTAL, OTHER STATE REVENUE			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	110000100		(4)			(5)	(=)	- 17
Other Local Revenue County and District Taxes			:) 	
Other Restricted Levies				•			Ì	
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.4
Unsecured Roll		8616	0.00	0,00	0.00	0.00	0.00	0.4
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.1
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0,00	0.
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0,00	0.00	0.00	<u>O.</u>
Community Redevelopment Funds				: :				
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non- Limit Taxes	LCFF/Revenue	8629	0.00	0.00	0.00	0.00	0.00	
Sales		6029	0.00	0.00	3.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0,00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0,00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	28,148.00	28,148,00	7,488.00	28,148.00	0.00	0.
Interest		8660	0.00	0.00	14.60	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0,00	0.00	0
Fees and Contracts				2002/14/03/07				
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0,00	0.00	0.00	nervie (5 de 1	
Transportation Fees From Individuals		8675	295,000.00	295,000.00	180,275.08	295,000.00	0,00	0.
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue								72.735
Plus: Misc Funds Non-LCFF/Revenue Limit	4	8691	0.00	0.00	0.00	0.00		2715-38143 1.32 - 1816
Pass-Through Revenues From Local Source		8697	0.00	0.00	0,00	0.00	0,00	0.
All Other Local Revenue		8699	1,818,180.00	9,501,969.00	530,451.59	9,501,969.00	0.00	0.
Fuition		8710	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	4,530.05	0.00	0.00	0.
Transfers Of Apportionments				100	1,000,00	9,00	0.55	
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0
From JPAs	6500	8793	0.00	0,00	0.00	0.00	0.00	0
ROC/P Transfers From Districts or Charter Schools								_
	6360	8791	0.00	0.00	0.00	0.00	0.00	0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0,
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	<u>_</u>
		87 9 2	0.00	0.00	0.00	0.00	0.00	0
					0.00]	0.00	0.00	<u> </u>
From JPAs	All Other				0.00	0.00	0.00	
	All Other	8799	0.00	9,825,117.00	0.00 722,759.32	0.00 9,825,117.00	0.00	<u>0</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 (E/B) (F)
CERTIFICATED SALARIES							<u>V-</u> 1
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	52,449,835.00	14,080,214.52	52,449,935.00	0.00	0.0
CLASSIFIED SALARIES				7 1,000,214.02	32,110,000.00		
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.
Classified Supervisors' and Administrators' Salaries	2300	988,057.00	1,250,766.00	351,041.38	1,250,766.00	0.00	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,
Other Classified Salaries	2900	195,695.00	185,357.00	13,463.74	185,357.00	0.00	0.
TOTAL, CLASSIFIED SALARIES		27,744,601.00	29,477,702.00	8,809,313,25	29,477,702.00	0.00	0.
MPLOYEE BENEFITS							
STRS	3101-3102	3,550,446.00	4,430,609.00	1,111,067.96	4,430,609.00	0.00	0.
PERS	3201-3202	3,122,174.00	3,326,649.00	923,854.20	3,326,649.00	0.00	0.
OASDI/Medicare/Alternative	3301-3302	2,776,284.00	3,066,756.00	835,934.14	3,066,756.00	0.00	0.
Health and Welfare Benefits	3401-3402	16,178,630.00	17,590,429.00	4,670,197.32	17,590,429.00	0.00	0.
Unemployment Insurance	3501-3502	36,522,00	57,075.00	10,721,21	57,075.00	0.00	<u>0</u> .
Workers' Compensation	3601-3602	1,426,437.00	1,671,422.00	431,813.70	1,671,422.00	0.00	0.
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Active Employees	3751-3752	2,755,337.00	3,102,721.00	926,118.43	3,102,721.00	0.00	0.
PERS Reduction	3801-3802	341,880.00	148.00	(35.47)	148.00	0.00	0.
Other Employee Benefits	3901-3902	71,979.00	77,396.00	86,179.26	77,396.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS		30,259,689.00	33,323,205.00	8,995,850.75	33,323,205.00	0.00	0.
DOKS 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.
Books and Other Reference Materials	4200	186,934.00	232,611.00	36,940.49	232,611.00	0.00	0.
Materials and Supplies	4300	8,616,066.00	16,600,044.00	1,060,513.48	16,600,044.00	0.00	0.
Noncapitalized Equipment	4400	776,274.00	9,236,680.00	353,459.45	9,236,680.00	0.00	0.
Food	4700	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		11,267,142.00	27,757,203.00	1,664,201.07	27,757,203.00	0.00	0.
ERVICES 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.
Travel and Conferences	5200	270,112.00	958,692.00	161,168.63	958,692.00	0.00	0.
Dues and Memberships	5300	2,950.00	3,170.00	479,00	3,170.00	0.00	0.
nsurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0,
Operations and Housekeeping Services	5500	75,710.00	131,797.00	37,740.11	131,797.00	0.00	_0,
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	667,894.00	800,802.00	201,336.25	800,802.00	0.00	0.
Transfers of Direct Costs	5710	4,362,284.00	4,428,917.00	3,068.14	4,428,917.00	0.00	0.
Transfers of Direct Costs - Interfund	5750	(12,129.00)	(44,595.00)	(3,466.51)	(44,595.00)	0.00	_ 0.
Professional/Consulting Services and Operating Expenditures	- 5800	1,437,901.00	4,192,495.00	557,643.68	4,192,495.00	0.00	0.
Communications	5900	50,048.00	52,132,00	24,938.86	1		0. 0.
y service in the first interest in the service in t	5000	30,040.00	0Z, 13Z,UU	24,330.00	52,132.00	0,00	. <u>. </u>

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal 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	t 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		721 1	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0,00	0,00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 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 Charler Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	00,0	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
THER OUTGO - TRANSFERS OF INDIRECT CO	STS							İ
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 IND	RECT COSTS		4,711,925.00	5,625,963.00	1,739.12	5,825,963.00	0.00	0.0
OTAL, EXPENDITURES			140,851,282.00	180,163,123.00	37,195,628.24	180,163,123.00	0.00	0.0

Description Reso		Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS	uice codes C	20000	 	(5)	(0)	(0)	(-)	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and	1	0012				5. x 1 a 12 1 2 2 2		
Redemption Fund		8914	0.00	0.00	0.00	0.00	404 306 363	
Other Authorized Interlund Transfers In		8919	0.00	0.00	0,00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT					_			
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0,00	0.00	0.0
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	0.09
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							2000 8138.400	
SOURCES						at Pax Posts (
State Apportionments		0004						
Emergency Apportionments Proceeds		8931	0,00	0.00	0.00	0.00	NOW CE 200-2019 - 2019	1251 <u>- 88</u> 152
Proceeds from Sale/Lease-								
Purchase of Land/Buildings Other Sources		8953	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		70F4	0.00	0.00	8.60	0.00	0.00	0.00
Lapsed/Reorganized LEAs All Other Financing Uses		7651 7699	0.00	0.00	0.00	0.00	0.00	0.0
		. 503	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	
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 Re	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources	80	010-8099	339,736,186.00	343,242,849.00	160,047,770.52	343,242,849.00	0,00	0.0%
2) Federal Revenue	8	100-8299	29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0.0%
3) Other State Revenue	8:	300-8599	98,886,608.00	112,003,589,00	40,131,036.03	112,003,589.00	0.00	0.0%
4) Other Local Revenue	81	600-8799	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	10	000-1999	243,932,627.00	281,869,307.00	83,063,496.67	261,869,307.00	0.00	0.0%
2) Classified Salaries	20	000-2999	62,512,954.00	66,013,824.00	20,584,813.12	66,013,824.00	0.00	0.0%
3) Employee Benefits	30	000-3999	113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.0%
4) Books and Supplies	40	000-4999	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 Expanditures	50	000-5999	41,236,246.00	47,387,638.00	10,289,482.47	47,387,638.00	0.00	0.0%
6) Capital Outlay	60	000-6999	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) 		100-7299 400-7499	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	73	300-7399	(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 (DEFIGIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,742,641.00)	(21,970,742.00)	54,039,551.88	(21,970,742.00)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	88	900-8929	0.00	0.00	0.00	0.00	0,00	0.0%
b) Transfers Out	76	600-7629	1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	89	980-8999		. 0.00	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES	3		(1,705,797.00)	(1,518,610.00)	0.00	(1,518,610.00)		

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)			(11,448,438.00)	(23,489,352.00)	54,039,551,88	(23,489,352.00)		
F. FUND BALANCE, RESERVES								
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		38.25%
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		Na 22.71
2) Ending Balance, June 30 (E + F1e)			63,085,596.62	51,044,682.62	2000	51,044,682.62	રાજ્યના લગ્ના	
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		ŶŶŶĸĸŸ
Stores		9712	399,783.50	547,168.00	\$44 K	547,168.42	Season as a	
Prepaid Expenditures		9713	0.00	0.00		0.00	34,00,000,000	entralia)
All Others		9719	0.00	0.00		0.00		AROUGET Program
b) Restricted		9740	21,338,986.00	18,735,337.50		18,735,337.50	100	
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00	91698)(2314)))) 1466-91428)	i ve vijeka in Kristova in
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	31,206,827.12	20,922,177.00		20,922,176.70	rana ang kalangan kalangan kalangan kalangan kalangan kalangan kalangan kalangan kalangan kalangan kalangan ka Panggan kalangan kal	
Reserve for future year Deficit Spendin	0000	9780	31,206,827.12				\$150 W 2 170	878 E 28
Reserve for Future Year Deficit Spendi	0000	9780		20,922,177.00	2.0990 S\$24, 225 2.55 S. 4 A			.c180.880223 \$10.00000000000000000000000000000000000
Reserve for Future Year Deficit Spendi	0000	9780				20,922,176.70		
e) Unassigned/Unappropriated						-	13 Jan 19 19 19 19 19	
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00		(1959)
Unassigned/Unappropriated Amount	:	9790	0.00	0.00		0.00		SEX ACTOR

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

Descriptioπ Res	ource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES	***************************************			(5)	(5)	127		
Principal Apportionment						ļ		
State Aid - Current Year		8011	278,440,567.00	215,682,850.00	74,550,562.00	215,682,850.00	0.00	0.09
Education Protection Account State Aid - Current Ye	9 8 r	8012	0.00	58,303,392.00	14,480,548,00	58,303,392.00	0.00	0.09
Charter Schools General Purpose Entitlement - Stat	te Aid	8015	0.00	0.00	0.00	0.00	0.00	0.09
State Aid - Prior Years		8019	560,034,00	0.00	69,790,481.58	0.00	0.00	0,09
Tax Relief Subventions								
Homeowners' Exemptions		8021	820,816.00	800,962.00	0.00	800,962.00	0.00	0.09
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.09
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):		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		0017		017,100.00				
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			<u>i</u>	i.				
(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)		0040	0.00	0.00	0,00	0.00	0.00	
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						Ì		
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	D,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								
	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer		8092	885,439.00		6,028.17	0.00	0.00	0.0
Transfers to Charter Schools In Lieu of Property Tax	æs	8096	(556,954.00)		(136,201.00)	(576,479.00)	0.00	0.0
Property Taxes Transfers		8097	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 FEDERAL REVENUE			339,736,186.00	343,242,849,00	160,047,770.52	343,242,849.00	0.00	0.0
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0,00	0.0
Special Education Entitlement		8181	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
		8270	0.00	0.00	0.00	0.00	D.00	0.0
Flood Control Funds					l	l l	i	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0
				0.00 0.00 00.0	0.00 0.00	0.00 0.00 0.00	0.00	0.0° 0.0° 0.0°

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

escription	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
VCLB: Title I, Part A, Basic Grants			· · · · · · · · · · · · · · · · · · ·	1/				
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
VCLB: 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
VCLB: 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	
VCLB: 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.
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.
	3011-3020, 3026- 3205, 4036-4126,		i :			į		
Other No Child Left Behind	5510	8290	1,340,922.00	4,388,786.00	569,276.09	4,388,786.00	0.00	0.
ocational and Applied Technology Education	3500-3699	8290	390,245.00	424,627.00	0.00	424,627.00	0.00	0.
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.
III Other Federal Revenue	All Other	8290	2,254,503.00	4,231,473.00	912,553.61	4,231,473.00	0.00	0.
OTAL, FEDERAL REVENUE			29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0
THER STATE REVENUE			1 4 4 1					
Other State Apportionments Community Day School Additional Funding	•					į		
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	. 0.
Prior Years	2430	8319	0.00	0.00	0.00	. 0.00	0.00	0
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	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
Prior Years	6500	8319	0.00	0,00	10,588,791.00	0.00	0.00	0
Home-to-School Transportation	7230	8311	1,484,646.00	1,576,700.00	0.00	1,576,700.00	0.00	0
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,408,101.00	0.00	7,408,101.00	0.00	0
Spec. Ed. Transportation	7240	8311	1,581,494.00	1,581,494,00	0.00	1,581,494.00	0.00	0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0,00	0,00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0,00	0.00	0.00	0.00	0.00	0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	
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
Child Nutrition Programs		8520	0,00	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
Lottery - Unrestricted and Instructional Materia		8560	10,201,539.00	10,201,539.00	505,142.78	10,201,539.00	0.00	<u>.</u>
Tax Relief Subventions Restricted Levies - Other		0000	10,201,508.00	10,201,333.00	303,142.70	10,201,009.00	0,00	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	
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	
Charter School Facility Grant	6030	8590	0.00	0,00	0.00	0.00	0.00	<u>.</u>
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	24,402.00	0.00	24,402.00	0.00	—-`
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	—— <u>`</u>
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	<u>\</u>
School Community Violence Prevention Grant	7370	8590	0.00	_ 0.00	0.00	0.00	0.00	
								0
Quality Education Investment Act	7400	6590	0.00	0.00	0.00	0.00	0.00	0

Elk Grove Unified Sacramento County

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/8) (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

escription	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)
THER LOCAL REVENUE				1=7	(=/		. ,-,	<u>\-</u> \-
Other Local Revenue						Ì		
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	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds		5022	0.00	0.00	0.00		0.00	Ų.Ų
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0,00	0.00	0,00	0.0
Penalties and Interest from Delinquent Nor	1-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	9,266.91	0.00	0.00	0.0
Food Service Sales		8634	0.00	;	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	:	0.00	0.00	0.00	0.0
Leases and Rentals		8650	183,148.00	183,148.00	9,222.33	183,148.00	0.00	0.0
Interest		8680	0.00		(23,254.63)	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts	i in ook i iongo	0002	<u>9,50</u>				0.00	0.1
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	0.0
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	62,00D.00	0.00	62,000.00	0.00	0.0
Other Local Revenue						ľ		
Plus: Misc Funds Non-LCFF/Revenue Limi	it (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Source	ces	8697	0.00	00,0	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
uition		8710	0.00	0.00	0.00	0.00	0.00	0.0
M Other Transfers In		8781-8783	2,211,590.00	1,741,934.00	1,399,710.48	1,741,934.00	0,00	0.6
ransfers Of Apportionments							ļ	
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	5500	5.50	0,00	0.00	0.00	0.00	0.00	
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	D.DO	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0,00	0.00	D.(
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	D.0
All Other Transfers in from Ail 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
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Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES			:				
Certificated Teachers' Salaries	1100	208,186,339.00	221,050,453.00	70,487,747.49	221,050,453.00	0.00	0.09
Certificated Pupil Support Salaries	1200	13,019,761.00	14,893,447.00	4,363,332.26	14,893,447.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	15,923,892.00	16,759,889.00	5,532,751.13	16,759,889.00	0.00	0.09
Other Certificated Salaries	1900	6,802,635.00	9,165,518.00	2,679,665.79	9,165,518.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		243,932,627.00	261,869,307.00	83,063,496.67	261,869,307,00	0.00	0.09
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	16,049,477,00	17,342,205.00	5,006,808.86	17,342,205.00	0,00	0.09
Classified Support Salaries	2200	20,854,347.00	21,998,709.00	7,400,994.21	21,998,709.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	4,251,154.00	4,513,863,00	1,405,791.54	4,513,863.00	0.00	0.09
Clerical; Technical and Office Salaries	2400	20,103,955.00	20,849,383.00	6,482,259.71	20,849,383.00	0.00	0.09
Other Classified Salaries	2900	1,254,021.00	1,309,664.00	288,958.80	1,309,664.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		62,512 ,954.0 0	66,013,824.00	20,584,813.12	66,013,824.00	0,00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	20,055,183.00	21,543,230.00	6,740,578.81	21,543,230.00	0.00	0.09
PERS	3201-3202	6,715,784.00	7,092,237.00	2,123,703.67	7,092,237.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	8,304,676.00	8,802,526,00	2,628,942.52	8,802,526.00	0.00	0.09
Health and Welfare Benefits	3401-3402	54,500,326.00	55,963,365.00	16,428,064.04	55,963,365.00	0.00	0.09
Unemployment Insurance	3501-3502	202 ₁ 371.00	227,268.00	56,977.73	227,268.00	0.00	0.09
Workers' Compensation	3601-3602	6,110,958,00	6,529,447.00	1,976,063.83	6,529,447.00	0,00	0.09
OPEB, Allocated	3701-3702	2,675,110.00	2,875,110,00	351,131.87	2,875,110.00	0.00	0.09
OPEB, Active Employees	3751-3752	11,989,577.00	12,495,861.00	3,986,586.42	12,495,861.00	0.00	0.09
PERS Reduction	3801-3802	846,273.00	148.00	1,65	148.00	0.00	0.09
Other Employee Benefits	3901-3902	1,869,294.00	1,875,049.00	1,851,731.94	1,875,049,00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.09
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	0.09
Books and Other Reference Materials	4200	4,013,463.00	410,682.00	48,760.38	410,682.00	0.00	0.09
Materials and Supplies	4300	12,110,463.00	20,649,043.00	1,969,309.72	20,649,043.00	0.00	0.09
Noncapitalized Equipment	4400	4,072,528.00	11,286,713.00	529,168.78	11,286,713.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		21,996,737.00	36,901,270.00	2,762,341.54	36,901,270.00	0.00	0.09
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	0.09
Travel and Conferences	5200	425,427.00	1,124,882.00	228,696.13	1,124,882.00	0.00	0.09
Dues and Memberships	5300	64,129.00	64,938.00	43,174.40	64,938.00	0.00	0.09
Insurance	5400-5450	2,505,214.00	2,477,457.00	1,064,717.45	2,477,457.00	0.00	0.09
Operations and Housekeeping Services	5500	9,966,701.00	10,022,788.00	3,077,892.18	10,022,788.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	2,445,852.00	2,655,955.00	704,180.11	2,655,955.00	0.00	0,09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	(52,556.00)	(80,885.00)	(12,458.23)	(80,885.00)	0.00	0.09
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	5900						
	อลบด	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	10,289,482.47	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	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
GAPITAL OUTLAY	TOSCUICE COURS	- Dugea		(10)	<u></u>	(0)	<u>(E)</u>	<u>1F)</u>
					 	:		
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		6200		0.00				2 201
or Major Expansion of School Libraries Equipment		6300 6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	363,000.00 119,723.00	843,010.00 421,520.00	271,990.00 40,816.60		0.00	0.0%
TOTAL, CAPITAL OUTLAY		0300	482,723.00	1,287,117.00	388,212.69	421,520.00 1,287,117.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of indire	ort Costs)		402,123.00	1,267,117.00	300,212.05	1,287,117.00	0,00	0.0%
ornari oo roo (exchang rianbiero di indi)		•						
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		7.00			(2,7 02.00)	07,004.00		
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	D.0%
Transfers of Pass-Through Revenues		7044	0.00	0.00	0.00		0.00	0.00
To Districts or Charter Schools To County Offices		7211 7212	0.00	0.00	0,00	0.00	0.00	0.0%
To JPAs.		7212	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apporti	onmente	7213	0.00	3.00	0.00	0.00		0.070
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	636D	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223 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	0,00	0.00	0.0%
Debt Service		1400	202,806.00	202,100.00	207,044.04	282,108.00	0.00	
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	c.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	f 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 O	COSTS					V\$ 12 /8 / 31 /8 /	71748	
Transfers of Indiversit Co.		70.12						
Transfers of Indirect Costs		7310	(4.509.599.00)	(4, 550, 507, 50)	(0.00	0.00	2.00 (a) (b) (b) (c) (c) (c)	<u> </u>
Transfers of Indirect Costs - Interfund	NIDECT COSTS	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 IN	DIRECT CUSTS		(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, EXPENDITURES			483,91 6,73 5.00	531,334,344,00	153,405,041.29	531,334,344.00	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				_/				<u></u>
INTERFUND TRANSFERS IN				·				
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			1					
To: Child Development Fund		7611	79,187.00	79,187.00	0.00	79,187.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	826,610.00	639,423.00	0.00	639,423.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.09
(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						1		
SOURCES							Ì	
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds)		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	n an	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		,000	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS					7 (2) 172 (8) 124	5.00	2.30	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		12/04/496/3 44/01/21/74
Contributions from Restricted Revenues		8990	0.60	0.00	0.00	0.00	1996 (3.8.363)	
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

Elk Grove Unified Sacramento County

First Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	Projected Year Totals		
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	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 B	salance -	18,735,337.50		

2013-14 First Interim Charter Schools Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Code	Original Budget s (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	1,645,256.00	1,645,256.00	790,741,00	1,845,258.00	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	10,600.00	0.00	0.0%
5) TOTAL, REVENUES		1,833,794.00	1,834,284.00	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	197,467.00	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	1,921,521.00	393,380.02	1,921,521.00		(C) (5, (5)) (2, (5), (7)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BB)		0.00	(87,227.00)	476,543.33	(87,227.00)		
D. OTHER FINANCING SOURCES/USES					(01,227.00)		<u> </u>
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	0.50	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	(100°30°), ((100°00°)	ŽŽI.

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	(87,227.00)	478,543,33	(87,227.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Belance							
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		(9,003)
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		S. 223.
Components of Ending Fund Belance							
Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
-						3/2/4/60 (2)	Wateronts Sankasat
Stores	9712	0.00	0.00	18.20.00	0.00	14 S. 142 A	\$ \\
Prepaid Expanditures	9713	0.00	0.00		0.00		12.20 30 ·
All Others	9719	0.00	0.00		0.00		
b) Restricted c) Committed	9740	13,517.79	0.00		0.00	4.6	
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments	9760	0.00	0.00		0.00		er in 178 Seesta er
d) Assigned							\$2.80 P.
Other Assignments	9780	2,789,383.08	2,715,674.08		2,715,674.08		3 (40°) (1938 196-193 (53)
e) Unassigned/Unappropriated Reserve for Economic Uncartainties	9789	0.00	0.00		0.00		X (5.55)
Unassigned/Unappropriated Amount	9790	0.00	(0.21)		(0.21)		618.00

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			6.7	1-1	12	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u></u>	
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	14,256.00	(16,268.00)	14,258.00	0.00	0,0
CFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0,
All Other LCFF/Rt. Transfers - Current Year	All Other	8091	0.00	0,00	0,00	0.00	0.00	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	<u>C.</u>
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	<u> </u>
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,645,256.00	1,645,256.00	790,741.00	1,645,268,00	0.00	0.
EDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0.
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0,
Special Education Discretionary Grants	•	8162	0.00	0.00	0.00	0.00	0.00	0.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0,00	0.00	0.00	0.00	0.00	0.
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0,00	0.00	Q.
NCLB: Title ill, Immigrant Education Program	4201	6290	0.00	0.00	0.00	0.00	0.00	0.
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	Q.
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290	0.00	0.00	0.00	0,00	0.00	Q
	11-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.
Vocational and Applied Technology Education	3500-3699	629D	0.00	0.00	0.00	0.00	0.00	0.
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, FEDERAL REVENUE	All Quiel	0200	0.00	0.00	0.00	0.00	0.00	0.
OTHER STATE REVENUE			0.00	0.00	0.00	5.50		
Other State Apportionments	,				÷			
Special Education Master Plan								_
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0,00	0.00	0
Horne-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0
Special Education Transportation	7240 All Other	8311	0,00	0.00	0.00	0.00	0.00	0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(45.00)	0.00	00,0	0
Year Round School Incentive		8425	0,00	0.00	0,00	0,00	0.00	0
Class Size Reduction, K-3		8434	0,00	0.00	0.00	0.00	0.00	0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	00,0	<u> </u>
Mandated Costs Relimbursements		8550	4,738.00	4,738.00	0.00	4,738,00	0.00	0
Lottery - Unrestricted and Instructional Materials		8560	59,149.00	59,149.00	2,832.35	59,149.00	0.00	0
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0
After School Education and Safety (ASES)	6010	8590	[34]	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)
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	76,395.00	114,851.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			178,538.00	176,538.00	79,182.35	178,538.00	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		6632	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%
Ail Other Sales		8639	00,00	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		8680	10,000.00	10,000,00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	ents	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	0.09
Transfers of Appartionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0,09
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0,00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,599.00	0.00	10,500.00	0.00	0.09
TOTAL, REVENUES			1,833,794.00	1,834,294.00	B69,923.35	1,834,294.00	LEG 1.000 / 1 : 0000000.000	(1.549066) (1.549066)

Description	Davis Codes Obligat Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Dier Column B & D
CERTIFICATED SALARIES	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
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	109,096.00	109,096.00	36,365.26	109,098.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		1,166,193.00	1,168,183.00	252,981,04	1,168,193.00	0.00	0,09
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	15,004.00	15,004.00	0.00	15,004.00	0.00	0.09
Classified Support Salaries	2200	34,402,00	34,402.00	12,264.92	34,402.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	86,051.00	86,051.00	22,522.37	86,051,00	0.00	0.09
Other Classified Salaries	2900	2,000.00	2,000.00	4,772.00	2,000.00	0.00	0,09
TOTAL, CLASSIFIED SALARIES		137,457,00	137,457.00	39,559.29	137,457.00	0,00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	96,375.00	96,375.00	20,846.20	96,375.00	0.00	0.09
PERS	3201-3202	14,895.00	14,895.00	3,803.34	14,895,00	0.00	0.09
OASDI/Medicare/Afternative	3301-3302	27,455,00	27,455.00	6,408.92	27,455.00	0.00	0.09
Health and Welfare Benefits	3401-3402	131,905.00	131,905.00	33,924.88	131,805.00	0.00	0.09
Unemployment Insurance	3501-3502	853.00	653.00	140.00	863.00	0.00	0.09
Workers' Compensation	3601-3602	26,113.00	26,113.00	5,645.28	28,113.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	41,374.00	41,374.00	9,518.45	41,374,00	0.00	0.09
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	704.00	704.00	865.08	704.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		339,474.00	339,474.00	81,152.15	339,474.00	0.00	0.09
BOOKS AND SUPPLIES	· ·						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.09
Books and Other Reference Materials	4200	30,526.00	30,528.00	2,787,72	30,528.00	0.00	0,09
Materials and Supplies	4300	90,851.00	178,378.00	4,054.08	178,378.00	0.00	0,09
Noncapitalized Equipment	4400	5,952,00	5,952.00	1,517.72	5,952.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		127,129.00	214,856.00	8,359.50	214,858.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES				*,,	21,1000,00		
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	6200	6,523.00	6,523.0D	0.00	6,523,00	C.00	0.09
Dues and Memberships	5300	3,080.00	3,080.00	0.00	3,080.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0,00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	12,623,00	12,623.00	3,032.62	12,623,00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	7,383.00	7,383.00	6,497.35	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	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR		61,541.00	61,541.00	11,328,04	61,541.90	0.00	0.0

Qescription R	esource Codes Object Co	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY			·				
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Lend improvements	6170	0.00	0.00	0.00	0.00	0.00	9.0%
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 Agreeme	ents 7110	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers Out							
All Other Transfers	7281-72	83 0.00	0 .00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	s)	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		4 (4 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5					
Transfers of Indirect Costs	7310	0.00	0,00	0.00	0:00	0.00	0.09
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COST	s	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	0.09
INTERFUND TRANSFERS OUT				•			
Other Authorized Interfund Transfers Out	7619	0.00	0.00	6.00	0.00	0.00	0.09
(b) TÓTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8905	0,00	0.00	0.00	0.00	0.00	0.09
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	0.09
(c) TOTAL, SOURCES		0.00	0.00	0,00	0.00	0.00	0.09
USES	-1-1-1-1	0.00	0.00	0,00	0.00	Ų,DQ	0.03
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0,00	0.00	0.00	0,09
All Other Financing Uses	7699	0.00	0.00	0.00	0,00	0.00	0.09
(d) TOTAL, USES		0.00	. 0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							1900 (B) 3000 (A)
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues	8990	0:00	0.00	0,00	0.00	0.00	0.09
Transfers of Restricted Balances	8997	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0,00	6.09
							- 3860 - 3860 - 3860
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

First Interim Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

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

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2013-14 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES	-						
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	883,454.00	1,647,800.00	22,042.74	1,647,800,00	0.00	0.0%
3) Other State Revenue	8300-8599	1,426,704.00	1,534,085.00	614,228,00	1,534,085.00	0.00	0.0%
4) Other Local Revenue	8800-8799	968,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
5) TOTAL, REVENUES		3,278,556.00	4,283,083,00	894,805.96	4,263,083.0D		4478)Z
B. EXPENDITURES							
1) Certificated Seleries	1000-1999	1,362,042.00	1,682,014.00	410,052.17	1,682,014.00	0.00	0.0%
2) Classified Salaries	2000-2999	674,894.00	1,001,739.00	316,382.97	1,001,739.00	0.00	0.0%
3) Employee Benetits	3000-3999	811,458.00	1,000,27 6 .0D	289,109.87	1,000,276.00	0.00	0.0%
4) Books and Supplies	4000-4999	588,150,00	696,798.00	68,124.77	696,796.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	375,105.00	374,836.00	116,621.81	374,836.00	0.00	0.0%
8) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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	,	3,966,931.00	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 (AS - B9)		(688,375.00)	(682,030,00)	(287,065,83)			5 (1) 2 (2) (1) 4 (2) 2 (3) (2) 5 (3)
D. OTHER FINANCING SOURCES/USES	- The state of the	(555)375,95	1502,501,42,	1801,000	1002,000.00		
1) Interfund Transfers							
a) Transfers in	8900-8929	800,000.00	800,000.00	0.00	800,000,000	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		800.000.00	800,008.00	0.00	800,000.00	Carlo Sugaria	1.01.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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	(287,065.83)	117,970.00		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	2,619,972.75	2,619,972.75		2,819,972.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	Problem (Arthrid	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,972.75	2,619,972.75	2000	2,819,972.75	145 ta V 224	
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,972.75	2,619,972.75		2,619,972.75		
2) Ending Balance, June 30 (E + F1e)			2,731,597.75	2,737,942.75	SACY (Value 19)	2,737,942.75	200	(6) (2,9)3.) 22,898
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	00,0		0,00		erakia.
Stores		9712	0.00	0.00		0,00		
Prepaid Expanditures		9713	0.00	0.00		0,00	100	
All Others		9719	0.00	000		0.00		
b) Restricted c) Committed		9740	1,222,846.73	1,229,191.73		1,229,191.73		
Stabilization Arrangements		9750	0.00	0.00		0.00	and Your	32.78.23
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,508,751.02	1,508,751.02		1,508,751.02		
e) Unassignad/Unappropriated Reserve for Economic Uncertainties		9769	0.60	0.00		0.60		
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 (O)	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 Batwean 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	103,676.00	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	887,265.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	28,951.00	0.00	0.00	0.0%
All Other State Revenue		8590	646,800.00	646,800.00	52,649.00	646,800.00	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%
Lessas and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860 -	10,000.00	10,000.00	3,177.00	10,000.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	enis	8662	0.00	0.00	0.00	0.00	0,00	0.0%
Fees and Contracts								
Adult Education Fees		B871	282,000.00	282,000.00	0.00	282,000.00	0.00	0.0%
Interagency Services		6677	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			988,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
TOTAL, REVENUES			3,278,556.00	4,263,063.00	894,805.96	4,263,063.00	3.548	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
)	Rescuice codes Object codes	(A)	(8)	(0)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	اسار	
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	267,170.00	278,266.00	66,084.04	278,266.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,362,042.00	1,682,014.00	410,052.17	1,882,014.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	28,055.00	31,647,00	11,482.03	31,647.00	0.00	0.0%
Classified Support Salaries	2200	365,824.00	646,704.00	199,968.08	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%
Clencal, Technical and Office Salaries	2400	236,015.00	278,388.00	104,872.86	278,388.00	0.00	0.0%
Other Classified Salaries	2900	45,000.00	45,000.00	260.00	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	70,563.00	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	101,969.00	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	9501-3502	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	26,924.89	100,775.00	0.00	0.0%
PERS Reduction	3801-3802	6,686.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	2,131.00	2,556.00	1,036.00	2,558.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		811,458.00	1,000,276.00	269,109.67	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	28,327.46	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	896,798.00	0.00	0.0%

2013-14 First Interim Adult Education Fund Revenues, Expenditures, and Changes in Fund Balance

Description Resource Cod	es Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (단)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES					•		
Subagreaments 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	29,377.00	8,398,64	29,377.00	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	6500	0.00	0.00	0.00	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	15,639.00	15,639.0D	4,442.68	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	17,186.00	18,836.00	10,900.67	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	0.90	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	9.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition			,				
Tuition, Excess Costs, and/or Deficit Payments		<u> </u>					
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	0.09
TOTAL EXPENDITURES		3,966,931.00	4,945,093,00	1,181,871.79	4,945,093,00		

2013-14 First Interim Adult Education 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	89	119	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	76	s13	0.00	0.00	0.00	0.00	0.00	0,0%
·		ľ						
Other Authorized Interfund Transfers Out	76	119	0.00	0.00	0.00	0.00	9.00	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	89	65	0,00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	. 89	71	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		172	0.00	0.00	0,00	0,00	0,00	0.0%
All Other Financing Sources	89	79	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
uses			0.00	0.00	5.55	0.00		3,000
Transfers of Funds from Lapsed/Reorganized LEAs	76	i51 [0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	, 7e	199	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	89	180	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	89	180	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	89	97	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		[0.00	- 68 - 68	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			00.000,008	800,000	0.00	800,000.00		

First Interim Adult Education Fund Exhibit: Restricted Balance Detail

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Printed: 12/8/2013 12:38 PM

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

2013-14 First Interim Child Development 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 Totels (D)	Difference (Co! 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	3,069,187.00	3,181,003.00	458,547.28	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	642,756.00	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	XII. (286.89)	70.39 A 8- 12.22
B. EXPENDITURES	•						
Certificated Salaries	1000-1999	1,723,829.00	1,899,113.00	670,873.11	1,699,113.00	0.00	0.0%
2) Classified Salaries	2000-2999	967,868.00	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	60,984.86	440,388,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	790,946,00	869,736.00	9,024.85	669,736.00	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	29,789.62	214,123.00	0,00	0.0%
9) TOTAL, EXPENDITURES		5,032,683.00	5,362,624.00	1,328,810.84	5,362,624.00	2011 (2011)	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		(79,188,00)	(79,187.00)	(801,080.65)	(79,187.00)	Section 2012 (1997)	
1) Interfund Transfers					:	•	
a) Transfers In	8900-8929	79,187.00	79,187.00	D.00	79,187.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		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 8 & 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				2000			
a) As of July 1 - Unaudited	9791	19,572,25	19,572.25	3327313074	19,572.25	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0,00	0.09
c) As of July 1 - Audited (F1e + F1b)	·	19,572.25	19,572.25		19,572.25		
d) Other Restatements	9795	0.00	0.00	3:30,000	0.00	0.00	0.09
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	() (March 2005) - 4 (0	19,572.25		
Components of Ending Fund Balance a) Nonspandable	-		,				9 - 9 - 5 - 5 Garage Sal
Revolving Cash	9711	0,00	0.00		0.00		2 14 13 1
Stores	9712	0.00	0.00	100000000000000000000000000000000000000	0.00	e og stat Per Sen.	
Prepaid Expanditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00	108,000	0.00	24152 2 718 VA	80 (80 kg)
b) Restricted c) Committed	9740	19,572,25	19,572.25		19,572.25		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0,00	46 20096 S 469 - 35 5	
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		V V X

<u>Cescription</u>	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	0.00	0.00	0,00	0,00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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	8590	1,123,671.00	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 -								
Sele of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales	4	8834	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investm	nents	8662	0.00	0,00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	40,090.00	40,600.00	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		8889	0,00	0.00	0.00	0.00	0.00	0,0%
Other Local Revenue								
All Other Local Revenue		8699	602,758.00	658,507.00	20,618.41	858,507.00	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			642,756.00	698,507.00	37,705.03	698,507.00	0.00	0.09
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		<u> </u>		1-1	,=,	-	
Certificated Teachers' Salaries	1100	1,318,505.00	1,301,096.00	448,671.34	1,301,096.00	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	277,647.00	270,340.00	90,331.94	270,340.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,723,629.00	1,689,113.00	570,873.11	1,699,113.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	546,008.00	587,518.00	190,373.87	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	66,268,32	231,245.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	368.16	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	140,942.00	47,103.23	140,942.00	0.00	0.0%
PERS '	3201-3202	110,226.00	109,873.00	29,930.28	109,673.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	98,651.00	99,606,00	30,485.79	99,606.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	579,408.00	582,408.00	176,337.07	582,408.00	0.00	0.0%
Unemployment insurence	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	3901-3802	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	0,09
Books and Other Reference Materials	4200	9,352.00	11,063.00	1,700.47	11,063.00	0.00	0.09
Materials and Supplies	4300	216,229.00	412,185.00	35,308.39	412,185.00	0.00	0.09
Noncepitalized Equipment	4400	8,000.00	17,140.00	23,958.00	17,140.00	0.00	0.09
Food	4700	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		233,581.00	440,388.00	60,984.86	440,388.00	0.00	0.09

Description Resource Code	s Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D) (E)	% Dilf Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	695,952.00	789,062,00	400.00	789,082.00	0.00	0.0%
Travel and Conferences	5200	17,696.00	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	1,850.00	0.00	0.0%
Insurance	5400-5450	1,500.00	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	18,280.00	6,400.00	1,301.73	8,400.00	0.00	0.0%
Transfers of Direct Costs	5710	O.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	27,600.00	24,750.00	888.37	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	5900	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	D.00	0.0%
Land improvements	6170	0.00	6.00	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							
Dabt 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		5,032,683,00	5,362,624.00	1,328,810.84	5,382,624.00		S ZAN

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	00.0	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	0.00
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		03.9		•				
USES		•	0.00	0.00	0.00	00,0	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS						ry a fallen i K		
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%
								102 (*) (N.) 17. (38 48)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			79,187.00	79,187.00	0.00	79,187.00		

First Interim Child Development Fund Exhibit: Restricted Balance Detail

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Resource	Description	2013/14 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	19,572.25
Total, Restr	icted Balance	19,572.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8089	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	1,407,683.38	7,686,159.00	0.00	0.0%
5) TOTAL REVENUES			23,370,728.00	23,421,657,00	1,803,834,34	23,421,657.00	5-25-72-55	
B. EXPENDITURES			·					
1) Certificated Salaries		100D-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,527,629.00	7,527,829.00	2,289,663.23	7,527,629.00	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	2,828,323.90	10,787,725.00	0.00	0.0%
5) Services and Other Operating Expanditures		5000-5999	1,005,417.00	1,002,287.00	179,379.60	1,002,267.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,100.00	80,225.00	0.00	80,225.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0,00	0.00	0.0%
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	A 40 80 80 80 80 80 80 80 80 80 80 80 80 80	1000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BB)			(1,017,291,00)	(1,073,416.00)	(4,782,731,37)	(1,073,418,00)		
D. OTHER FINANCING SOURCES/USES			(1,011,001	(1,020,110.00)	17,102,101,07	[7,070,710,007	130 221 11 12 12 13	200
1) Interlund 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%
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0,0%
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			826,810.00	839,423.00	0.00	639,423.00	N	

Description	Resource Codes Object Code	Original Budget s (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)		(190,681.00)	(433,993.00)	(4,782,731.37)	(433,993.00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	97 9 1	5,487,525.83	5,467,525.83		5,467,525.63	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0,09
c) As of July 1 - Audited (F1a + F1b)		5,467,525.63	5,467,525.83		5,487,525.83		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		5,467,525.83	5,467,525.83		5,487,525.83		
2) Ending Balance, June 30 (E + F1e)		5,278,844.63	5,033,532.83		5,033,532,83		3
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		SPACE (S) SPACE (S)
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0,00		0.00		
b) Restricted c) Committed	9740	4,075,041.70	3,872,913,27		3,872,913.27		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		S-CRESSE XV-MESOS
Other Assignments	9780	58,874.85	58,874.85		58,874.85		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0,00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		574.

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	BC91	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								1
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		B290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,500,000.00	14,535,498.00	195,150.96	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								
Søles								
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	7,768,728.00	1,405,667.65	7,768,728.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	00,00	0.00	0,0%
Interest		8660	(100,000.00)	(100,000.00)	233,85	(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		1						
Interagency Services		8677	0,00	0,00	0.00	0.00	0.00	0,0%
Other Local Revenue			į		•			
All Other Local Revenue		6699	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	7,688,159.00	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 (Cot 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	885,575.00	. 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	795,969.00	795,989.00	206,654.76	795,989.00	0.00	0.0%
OASDI/Medicare/Altemative		3301-3302	570,485.00	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		3601-3602	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	1,109,198.98	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	8,686,701.00	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	10,787,726.00	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 (Cal 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	36,000.00	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	272,600.00	42,748.01	272,600.00	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	1,693.00	2,584.07	1,693.00	D.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	5900	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							
Buitdings 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	W''4 - 4	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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Calumn B & D (F)
INTERFUND TRANSFERS		-					
INTERFUND TRANSFERS IN							
From: General Fund	. 8916	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		826,610.00	839,423.00	0.00	539,423.00	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 SOURCESIUSES				!			
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Dabt Proceeds	8 96 5	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Capital Leases	8 9 72	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	-,,						
Centributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0,00	6.0%
Contributions from Restricted Revenues	6990	0,00	0.00	0.00	0.00	0.00	⊘ 20.0%
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	2000	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		826,610.00	639,423.00	0.00	639,423.00		

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

34 67314 0000000 Form 13I

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

2013-14 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot 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	6.00	606	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	a and the desired desired to the second second second second second second second second second second second		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		2000-2999	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	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) 		710D-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	1000 m		103,290.00	103,290.00	0.00	103,290.00	7	30 /20 /20 / 10 XIAN / 20
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			(103,290.00)	(103,290.00)	0.00	(103,290.00)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions		8980-8999	0.00	0.00	0.00		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0,00		

2013-14 First Interim Deferred Maintenance Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,290.00)	(103,290,00)	0.00	(103.290.00)		
F. FUND BALANCE, RESERVES								·
Beginning Fund Balance As of July 1 - Unaudited		9791	930,425.71	930,425.71		930,425,71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1s + F1b)			930,425.71	930,425.71		930,425.71		3 X S
d) Other Restatements		9795	0.00	0.00	3.2	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		Si Sign
Stores		9712	0.00	0.00		0.00		- 27 (27 (5°) - 28 (- 57 (52 (52 (52 (52 (52 (52 (52 (52 (52 (52
Prepaid Expanditures		9713	0.00	0.00		0.00	J. (n. 12 - 120 -	4 VY
Atl Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	11,978.15	11,978.15		11,976.15		KO KORK KAMMU
Stabilization Arrangements		9750	0.00	0.00		0.00		X (3.8)
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments	•	9780	815,159,58	815,159.56	(X)	815,159.56	10 KB 24 12 KB K	
e) Unassigned/Unappropriated Reserve for Economic Uncertaintles		9789	0.00	0,00		0.00		2000 2000 100 2000 100 2000
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00	\$25000.50	8.2

Description	Resource Codes C	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		B091	0.00	0.00	0.00	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years		6803	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF/REVENUE LIMIT SQURCES			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	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	6.09
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments Other Local Revenue		8662	0.00	0.00	0.00	0.00	0.00	0.09
	•							
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.00	0.00		340.70

Description Resource Co	odes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	00/00/00400	(6)	101	(0)		15,	
Classified Support Selaries	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						ļ	
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	0.60	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							
Subagreaments 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	103,290.00	103,290.00	0.00	103,290,00	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		103,290.00	103,290.00	0.00	103,290.00	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		103,290.00	103,290.00	0.00	103,290.00		(0.00 to 1.00)

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: Ganeral, 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 Long-Term Debt Proceeds		8965	0,00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0,00	0,0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		76 5 1	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							9 no 100.00. \$50.10 182	
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		

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

34 67314 0000000 Form 14!

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		2013/14
Resource	Description	Projected Year Totals
	•	
9010	Other Restricted Local	11,976.15
Total Restr	icted Balance	11,976.15
Total, Nosti	icica Balarice	11,070:10

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

Description Res	ource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			ni 1789), isalis liki Kalendari 1476-ya				
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	0.60	0.00	0.00	0,00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	7,100,000.00	7,100,000.00	2,397,575,30	7,100,000.00	0.00	0.09
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	0.09
2) Classified Salaries	2000-2999	162,609.00	162,609.00	23,989.90	162,609.00	0.00	0.09
3) Employee Benefits	3000-3899	130,244.00	130,244.00	10,279.14	130,244.00	0.00	0.09
4) Books and Supplies	4000-4999	57,000.00	57,000.00	33,001.52	57,000.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	85,916.00	85,916.00	312.00	85,916.00	0.00	0.09
6) Capital Outlay	600D-6999	0.00	0.00	135,995.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299; 7400-7489	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7389	0.00	0.00	0.00	Y 1882 17-1-1887	0.00	0.09
9) TOTAL, EXPENDITURES		435,769.00	435,789.00	203,476.58	435,789.00	X	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		6,654,231.00	5,664,231.00	2,194,098.74	6,664,231,00		7.0 (C)
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	21,152,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.09
2) Other Sources/Uses s) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	2.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(21,162,000,00)	(22,237,000.00)	0.00	(22,237,000.00)		A REAL

Description	Resource Codes Ob	ject Codes	Original Budget (A)	Board Approved Operating Budget (8)	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)			(14,497,769,00)	(15,572,769.00)	2,194,098.74	(15,572,769,00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balanca								
a) As of July 1 - Unaudited		9791	22,942,789.08	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		22,942,789.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			22,942,769.08	22,942,769.06		22,942,789.06	7/2 / 2/2 /	
2) Ending Balance, June 30 (E + F1e)			8,445,020.06	7,370,020.08		7,370,020.06	034/2017/2017	
Components of Ending Fund Balance								
e) Nonspendable							148148/28831	200 W
Revolving Cash		9711	0.00	0.00		0.00		38848
Stores		9712	Ö.00	0.00		0.00	3 - 10 V g (1988) 3 - 10 V g (1988)	
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		7,370,020.08		
c) Committed			おいまり着着				\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
Stabilization Arrangements		9750	. 0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	Ċ.00		0.00		2 % (*) 80 % (*)
Other Assignments e) Unassigned/Unappropriated		9760	0.00	0.00		0.00		o piloviš Popros
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
						300 130 m (84.) 17: 0:00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	renada Araba Araba	0.00		

Description	Resource Codes Obj	ect 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								
Tex Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		6575	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	0.30	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%
Penasties 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		8831	0.00	0.00	0.00	00,0	0.00	0.0%
Interest		8660	100,000.00	160,000.00	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								
Miligation/Developer Fees		6681	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		6799	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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							.=-:	
Other Certificated Salaries	19	00	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	6.00	0.00	0,0%
CLASSIFIED SALARIES								
Classified Support Salaries	229	00	0.00	0.00	0,00	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	23	00	57,716.00	57,716.00	12,824.12	67,716.00	0.00	0,0%
Clerical, Technical and Office Sataries	24	00	104,893.00	104,893.00	11,064.78	104,693.00	0.00	0.0%
Other Classified Salaties	29	00	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						i i		
STRS	3101-	2402	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	. 3201-		18,585.00	18,565.00	2,733.36	18,585.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-		12,349.00	12,349.00	1,734.46	12,349.00	0.00	0.0%
Health and Welfare Benefits	3401-		87,818,00	90,225,00	4,635.70	90,225.00	0.00	0.0%
Unemployment insurance	3501-		82.00	82.00	11.35	82.00	0.00	0.0%
Workers' Compensation	3601-		3,252.00	3,252,00	453.48	3,252.00	0.00	0.0%
OPEB, Allocated	3701-		0.00	0,00	0.00	0.00	0.00	0.0%
OPE8, Active Employees	3751-		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			Z-12-13-12-1		\$ 1.49 5.50	******		
							N (
Approved Textbooks and Core Curricule Materials	41		2.000	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	42		0,00	<u>2</u> 0.00	21 83 16 15 15 10 0.00		(3000)	0.0%
Materials and Supplies	43		7,000.0D	7,000.00	0.00	7,000.00	0.00	0.0%
Noncepitalized Equipment	44	00	50,000.00	50,000.00	33,001,52	50,000.00	0.00	0.09
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	51		0.00	0.00	0.00		0.00	0.09
Travel and Conferences	52		5,000.00	5,000.00	0.00	5,000.00	0.00	0.09
Insurence	5400-		0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services Rentals, Leases, Repairs, and Noncapitalized Improvement	56 ents 56		0.00 50 916 00	0.00 50,918.00	0.00	50,916.00	0.00	0.07
Transfers of Direct Costs	57 57 57 57 57 57 57 57 57 57 57 57 57 5		50,916,00 0.00	9/ 0.00	0.00		0.00	0.09
Transfers of Direct Costs - Interfund	57		0,00	0.00	0.00		0.00	0.09
Professional/Consulting Services and	D.		0,00	2.00	0.00	0.00	2.00	J
Operating Expenditures	58	00	30,000.00	30,000.00	312.00	30,000.00	0.00	0.09
Communications	. 59	00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		85,916,00	85,916.00	312.00	85,916.00	0.00	0.09

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	D.00	0.00	0.00	0.00	0.00	D.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	D.00	0.00	135,895.00	0.00	0.00	0.0%
Equipment Replacement		6500	D.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			D.00	0.00	135,995.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Olher Transfers Out				1				
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 Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			435,7 8 9.00	435,769.00	203,476.56	435,769.00		

Description	Baserran Cadas	Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D (F)
DBACIIPUUI	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	<u>,(El</u>	(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	4	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						1487 28 14 11874 28 146	H. W. W. W. W.	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	5.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(B) TOTAL, CONTRIBUTIONS			0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL. OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,182,000.00)	(22,237,000.00)	0.00	(22,237,000.00)		

First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

34 67314 0000000 Form 25I

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	7,370,020.06
Total, Restrict	ed Balance	7,370,020.06

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		5 (5 (5 S (5 S (5 S (5 S (5 S (5 S (5 S					
1) LCFF/Revenue Limit Sources	6010-8099	0.06	0,00	0,00	0.00	0.00	0.6%
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	8500-8789	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		700 378 300 308					
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%
Capital Outlay Other Outgo (excluding Transfers of Indirect Costs)	6000-6999 7100-7299, 7400-7499	38,964,496.00	49,333,619.00 0.00	1,476,581.52 0.00	49,333,619.00 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		36,964,496.00	49,340,619.00	1,480,783.62	49,340,619.00		04160 B
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		(36,984,496,00)	(38,039,496.00)	(1,028,904.62)	(38,039,496,00)		
D. OTHER FINANCING SOURCES/USES							
1) interfund Transfers a) Transfers in	8900-8929	21,182,000.00	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%
Clher Sources/Uses a) Sources	6930-6979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7830-7699	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	kadick word	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Data (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)	(1,028,904.62)	(15,802,496.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	19,385,621.54	19,385,621.64		19,385,621.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0,00		0.00	0.00	D.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	19,385,821.54		19,385,621.54		
2) Ending Balance, June 30 (E + F1e)			3,583,125.54	3,583,125,54		3,583,125.64		(A) (Y)
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		wording
b) Legally Restricted Balance c) Committed		9740	3,583,125.54	3,583,125.54		3,583,125,54		(23.466 N) (2.76, 2.8) (3.76, 2.8)
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0,00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	. 0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	i	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	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)	Aotuais To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES					1-7	, ,		
Classified Support Salaries		2200	0.00	0.00	9.00	0,00	D.0D	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	D.G0	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/Aitemative		3301-3302	0.00	0.00	0.00	0.00	0,00	0.0%
Health and Welfare Banefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment insurance		3601-3502	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, Altocated		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								
1								0 8700 0 8700
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	0.60	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							l	
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	9.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	ents	5600	0.00	0.00	0.00	0.00		0.0%
Transfers of Direct Costs		5710		0.00	1		0.00	
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 EXPEND	ITURES		0.00	7,000.00	4,202.10	7,000.00	0.00	0.0%

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B&D (F)
CAPITAL OUTLAY			.*					
Land		6100	1,430,090.00	1,455,090.00	126,934.98	1,455,090.00	0.00	0.0%
Land Improvements		8170	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	1,349,113.33	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	0.08	0,0%
Equipment		8400	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			36,964,498.00	49,333,619.00	1,478,581.52	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	0.90	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		ļ						
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0,0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,964,496.00	49,340,619.00	1,480,783,62	49,340,619.00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0010	21,182,000.00	22,237,000.00	0.00	22,237,000.00	0,00	0.0%
INTERFUND TRANSFERS OUT	· · ·	21,102,000.00	22,237,000.00	0.50	22,201,000.00		3,01,0
INTERPORE TRANSFERS COT							
To: State School Building Fund/	7040			. 5.00	0.00	0,00	0.0%
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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER BOURDES/03ES			:				
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	6933	0.00	0.00	0.00	0.00	0,00	
	, 6002	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	6985	0.00	0.00	0.00	0.00	0.00	3.07
Proceeds from Certificates of Participation	8971	0.00	00.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.90	0.0%
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0,00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0,00	0.00	0.00	0.0%
USES							-
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			2000X		S CONCURS NO		
•	•						
Contributions from Unrestricted Revenues	8980	0.00	0.00	0,00	0.00	0.00	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0,00	20.09
*				,			
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		21,162,000.00	22,237,000.00	0.00	22,237,000.00		

First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

34 67314 0000000 Form 35l

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Resource	Description	2013/14 Projected Year Totals
7710	State School Facilities Projects	3,583,125.54
Total, Restricte	ed Balance	3,583,125.54

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	D.000	0.00	0,00	0.60	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	0.00	52,783.00	58,421.70	52,783.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	52,783.00	58,421.70	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-74 9 9	0.00	0.00	0.00	0.00	0.00	0.0%
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	770035	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			0.00	52,783.00	56,421.70	52,783.00	2	
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%
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 (8)	Actuals To Date (C)	Projected Year Totels (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		- i · 	0.00	52,783.00	56,421.70	52,783,00	7,517,1142	6. kg 4
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance	•							
a) As of July 1 - Unaudited		9791	260,831.58	260,831.58	322 12224 602	260,831.58	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			260,831.58	260,831.58		260,831.58	V 2	(29-105) 35 (3-172) 4 h
d) Other Restatements	2	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,831.58	260,831.58		280,631,58		
2) Ending Balance, June 30 (E + F1e)			260,831.58	313,614,58		313,614.58		
Components of Ending Fund Balance			,				9/3000	ME SHIP National
Revolving Cash		9711	0.00	0.00		0.00	C 2007 (00 14 800 (4	
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	0.8900-34-040	100
b) Legally Restricted Balance		9740	260,831.58	313,614.58		313,614.58		
c) Committed			0.00					
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00	Note: Note: N	200
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	6.00		0.00		

2013-14 First Interim Special Reserve Fund for Capital Outlay Projects Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Beard Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE					:			:
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Atl 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		6587	0.00	0.00	0.00	. 0.09	0.00	0.0%
All Other State Revenue		6590	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		6825	0.00	52,783.00	56,421.70	52,783.00	0.00	0.0%
Sales Sale of Equipment/Supplies		6631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		6650	0.00	0.00	0.00	0.00	0.00	0,0%
Interest		6660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investment	8	6682	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	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	52,763.00	56,421.70	52,783.00		

		Original Budget	Board Approved	Activate To But	Projected Year	Difference	% Diff Column
Description	Resource Codes Object Codes	Original Budget (A)	Operating Budget (8)	Actuals To Date (C)	Totals (D)	(Cal B & D) (E)	8 & 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	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
employee Benefits							
STRS	3101-3102	0.00	0.00	0.00	0.00	D.00	0.09
PERS	3201-3202	0.00	00.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0,00	0,00	0,00	0.00	0.09
Workers' Comparisation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	0,00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							8615
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	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0,00	0,00	0.00	0,09
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts 5800	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs	5710	0,00	0.00	0.00	0.00	0:00	2 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	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES	0.00	0,00	0,00	0,00	0.00	0.09

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								
Lend		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	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)					İ			
Other Transfers Out						1		
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 C	osts)		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	0.04
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	D.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 Sate/Lease- Purchase of Land/Bulldings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources		0000		V.30	0.00		0.02	5.0
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	00,0	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	00,0	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				5. U.S. 1975 (A) 3. 6. 12 - 825 - 13				
Contributions from Unrestricted Revenues		8980	0.00	0.00	6.00	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		16 vil. 15 vil.

First Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

34 67314 0000000 Form 40I

Printed: 12/8/2013 12:40 PM

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

2013-14 First Interim Capital Project Fund for Blended Component Units Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Cod	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES							
1) LCFF/Revenue Limit Sources	8010-809	0.60	.00,00	0,00	0,00	0.00	0.0%
2) Federal Revenue	8100-829	0.00	0.00	0.00	0.00	0.00	0,0%
3) Other State Revenue	8300-859	0.00	0.00	0.00	0,00	0.00	0.0%
4) Other Local Revenue	8800-8799	336,126.00	336,126.00	221,704.88	336,126.00	0.00	0.0%
5) TOTAL, REVENUES		336,126.00	336,126,00	221,704.86	336,126.00		
B. EXPENDITURES			0.00			0.00	0.0%
1) Certificated Salaries	1000-1999			0.00	4.005.000.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,335,233.00	321,187.98	1,335,233.00 648,509.00	0.00	0.0%
3) Employee Benefits	3000-3999		648,509,00	120,480.18		0.00	0.07
4) Books and Supplies	4000-4999		34,292.00	8,502.47	34,292,00 582,782.00	0.00	0.09
Services and Other Operating Expenditures	5000-5999		582,782.00	17,213.94	·	0.00	0.09
6) Capital Outlay	6000-6999		5,981,055.00	300,547.34	5,981,055.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7491		11,301,123.00	0,00	11,301,123.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		8,083,176.00	19,842,994,00	767,921.89	19,842,994.00	78-3-8-3-8	80 R S
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		(7,747,050.00)	(19,508,868.00)	(546,217.03)	(19,508,868.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-892	846,000.00	817,000.00	0.00	817,900.00	0.00	0.09
b) Transfers Out	7600-782	0.00	0.00	0.00	0,00	0.00	0.09
Other Sources/Uses Sources	8930-897	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-769		0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		846,000.00	817,000.00	0.00	817,000.00	(, % , % , \$2.00.72)	

2013-14 First Interim Capital Project Fund for Blended Component Units Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,901,050.00)	(18,669,868,00)	(548,217,03)	(18,689,868,00)		次数数 注意集
F. FUND BALANCE, RESERVES								
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	(Yellow) distribution	
d) Other Restatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Belance (F1c + F1d)			23,598,994.5B	23,598,994.58		23,598,994.58		
2) Ending Balance, June 30 (E + F1a)			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	6.00		0.00		Nickatorio
All Others		9719	0.00	Đ.QD		0.00		NAMES (
b) Legally Restricted Balance c) Committed		9740	1,239,920.20	1,171,525.20		1,171,525.20		
Stabilization Arrangements		9750	0.00	0,00		0.00	22 X X # 0 7 2 3 4	
Other Commitments d) Assigned		9760	0.00	0.00		0.00	-61 % 64 24 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Other Assignments e) Unassigned/Unappropriated		9780	15,458,024.38	3,737,601.38		3,737,601,38		50 (7) (8) 87 (7) (8) 87 (8) (8)
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0,00		0.00		\$\$#. % [8

Description	Resource Codes	Object Codes	Originał 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		B290	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	00,00	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		8815	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		9617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		B618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Texes Percel 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 Sate of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Remals		6650	0.00	0,00	0.00	0.00	0.00	0.0%
Interest		8860	0.00	0.00	(778.84)	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of investment	5	6862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	156,126.00	156,128.00	38,551.70	158,128.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			338,126.00	336,128.00	221,704,86	336,126.00	0.00	0.09
TOTAL, REVENUES			338,126.00	336,126.00	221,704.86	338,128.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	Column B&D (F)
CLASSIFIED SALARIES				, ,	, ,			
Classified Support Salaries		2200	0.00	448.00	2,334,36	110.00	0.00	0.00
Classified Supervisors' and Administrators' Salaries			0.00	118.00		116.00		0.09
Clerical, Technical and Office Salaries		2300 2400	574,437.00	574,437.00	188,388.32	574,437.00	0.00	0.09
Other Classified Salaries		2900	760,680.00	760,880.00	152,445.28	760,680.00	0.00	
TOTAL, CLASSIFIED SALARIES		2900	1.335,117,00			1,335,233.00	0.00	0.09
EMPLOYEE BENEFITS			1,335,117.00	1,335,233.00	321,167.95	1,335,233.00	0.00	0.0
EMPLOTEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	146,722.00	146,722.00	36,334.19	146,722.00	0.00	0.09
OASDI/Medicare/Allemative		3301-3302	98,293.00	98,303,00	21,929.32	98,303.00	0.00	0.09
Health and Welfare Senefits		3401-3402	314,749.00	335,349.00	46,284.28	335,349.00	0.00	0.0
Unemptoyment Insurance		3501-3502	687.00	668.00	153.23	668.00	0.00	D.0°
Workers' Compensation		3601-3602	26,702.00	28,705.00	6,132.34	26,705.00	0.00	0.0
OPEB, Aflocated		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	39,108.00	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	1,656.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			648,493.00	648,509.00	120,490.16	648,508.00	0.00	0.0
BOOKS AND SUPPLIES								() (4) 24 () (2)
			KKEMA.					
Books and Other Reference Materials		4200	0.00	0.00	0.00		0.00	
Materials and Supplies		4300	15,600.00	15,600.00	1,988.54	15,600.00	0.00_	0.0
Noncepitalized Equipment		4400	13,000.00	18,692.00	6,513.93	18,692.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			26,600.00	34,292.00	B,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 Improvemen	ts	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	I	1	}
Transfers of Direct Costs - Interfund		5750	9,250.00	39,216.00	123.21	39,216.00	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 EXPENDIT	TURES		627,660.00	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		8200	4,801,492.00	4,898,229.00	50,434.50	4,898,229.00	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	28,927.00	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	5,981,065.00	300,547,34	5,981,055.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charler Schools		7211	0,00	0.00	0.00	0.60	0.00	0.0%
To County Offices		7212	0.60	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	11,301,123.00	0.00	11,301,123.00	0.00	0.09
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 Trensfers of Indirect Co	osts)		0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, EXPENDITURES			8,083,176.00	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			¥.4					
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		6919	848,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			846,000.00	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			0.00	0.00	0.00	0.00	U.eu	U.U.V
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		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	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Alt 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	0.09
CONTRIBUTIONS		-				8 12 13 6 5 90		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0,00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.60	0.00	0,09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.09
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			846,000.00	817,000.00	0.00	817,000.00	80 N 200 20 20 20 20 20 20 20 20 20 20 20 20	eg ii 29

First Interim Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

34 67314 0000000 Form 49l

Printed: 12/8/2013 12:40 PM

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	1,171,525.20
Total, Restrict	ed Balance	1,171,525.20

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		27.78
B. EXPENDITURES				10 (10 (10 (10 (10 (10 (10 (10 (10 (10 (erer varag	i straktir inte Den turke ka	
1) Certificated Sateries	1000-1999	0.00	0.00	0.60	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	6.00		0.00	0,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,089,982.00	13,089,982.00	0.00	13,089,982.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	000	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	300000000000000000000000000000000000000	
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							
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%
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)		24.5

Description	Resource Codes Object Codes	Original Budget (A)	Boerd 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							
Beginning Fund Balance 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	9795	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 Balanca, June 30 (E + F1e)		17,64B,167,91	17,646,167.91		17,646,167.91		SANT NE SANT PLOS
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 Expanditures	9713	0,00	0.00		a ec 0.00		
All Others	9719	0,00	0.00		0,00		
b) Legally Restricted Balance Committed	9740	0.0 0	0.00		0.00		i de Silveria. Nota Silveria
Stabilization Arrangements	9750	0.00	0.00	317777778141378	0.00		(7) (
Other Commilments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	17,646,167.91	17,646,167.91		17,646,157.91		
Reserve for Economic Uncertainties	9789	0.00	6.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		Mariani Narani

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
All Other Federal Revenue	8290	0.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Refief 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	44 044 482 00	44 042 492 00	0.00	44 040 482 00	0.00	0.00
Unsecured Roll	8612	14,041,482.00	14,012,482.00	0.00	14,012,482.00	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	
Non-Ad Valorem Taxes	0014	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	0.00	0.00	0.00	0.00	0.00	
Penalties and Interest from Delinquent	6022	. 0.00	0.00	0.00	0.00	0.00	0.0%
Non-Revenue Limit Taxes	6629	0.00	0.00	0.00	0.00	0,00	0.0%
Interest	8690	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	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	6799	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	9,630,016.00	0.00	0.0%
Other Debt Service - Principal	7439	3,145,966,00	3,145,985.00	0.00	3,145,966.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)	13,069,982.00	13,069,982.00	0.00	13,089,982.00	0.00	0.0%
TOTAL, EXPENDITURES		13,069,982.00	13,069,982.00	0.00	13,069,982.00		

Qescriptioл	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		6919	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		6965	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		6990	0.00	0.00	0.00	0.60	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,60	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)		

First Interim Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

34 67314 0000000 Form 52l

Printed: 12/8/2013 12:41 PM

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

Description Resource Co	des 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 8 & D (F)
A. REVENUES			sevialis seit P				
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	00.00	0.0%
2) Classified Salaries	2000-2999	304,125.00	304,125.00	61,827,98	304,125.00	0,00	0.0%
3) Employee Benefits	3000-3999	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	5000-5999	5,281,505.00	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%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	000	0.00	0,00	0.60	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		X (1)
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
FINANCING SOURCES AND USES (A5 - 89) D. OTHER FINANCING SOURCES/USES		(789,408.00)	(789,408.00)	(891,208,75)	(789,408,00)	5 M. B. S. C. C. C. C. C. C. C. C. C. C. C. C. C.	55196 (4.19
1) Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0:00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0,00		

2013-14 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

34 67314 0000000 Form 67I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	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)	(691,208.75)	(789,408.00)		
F. NET POSITION		•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
1) Beginning Net Position a) As of July 1 - Unaudited		9791	3,762,452.68	3,762,452.68		3,762,452.68	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)		:	3,762,452.68	3,762,452.68		3,762,452.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,762,452.68	3,762,452.68		3,762,452.68		
2) Ending Net Position, June 30 (E + F1e)			2,973,044,68	2,973,044.66		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	2,973,044,88		2,973,044,68		2

2013-14 First Interim Self-Insurance Fund Revenues, Expenses and Changes in Net Position

34 67314 0000000 Form 671

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		6831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	Panauran Cadan - Oblast Cada	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	(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	6.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Durand Delevies							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries	2300	45,538.00	45,538.00	14,809.08	45,538.00	0.00	0.0%
Other Classified Salaries	2400	258,587.00	258,587.00	47,018.90	258,587.00	0.00	0.0%
**************************************	2900	0.08	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES EMPLOYEE BENEFITS	,	304,125.00	304,125.00	61,627.98	304,125.00	0.00	0.0%
EMPLOTEE BENEFILS				•			
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/Atternative	3301-3302	23,265,00	23,265.00	4,367.08	23,265.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	44,168.00	47,689.00	10,985.84	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	3801-3602	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		2 22	0.000
Materials and Supplies	4200	2,735.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		2,735,00 10,000.00	604.51	2,735.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	4400	10,000.00	·	0,00	10,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		12,735.00	12,735.00	604.51	12,735.00	0.00	0.0%
	F400	0.00		0.00	2.00	2.00	0.00
Subagreements for Services Travel and Conferences	5100 5200	0.00	0.00	0,00	0.00	0.00	0.0%
Dues and Memberships	5200	5,000.00	5,000.00	25.00	5,000.00	0.00	0.0%
Dues and Memberships	5400-5450	0,00 820,000.00	0.00	0.00	0,00	0.00	0.0%
Operations and Housekeeping Services	5400-5450 5500	0.00	820,000.00	902,501.38	820,000.00	0.00	0.0%
Rentals, Leases, Rapairs, and Noncapitalized Improvem		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750				0.00	0.00	
Professional/Consulting Services and	9/90	6,00	0.00	0.00	0,00	0.00	0.09
Operating Expenditures	5800	4,436,505.00	4,438,505.00	1,300,878.83	4,436,505.00	0.00	0,09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENS	SES	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 (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,689,408.00	5,689,408.00	2,291,844.48	5,689,408.00	Complete Committee (Asset (Asset	800.000.00
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	O.QD	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.0D	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				- 10 (C) (L) (128) - 10 (C) (L) (28)	e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de La companya de la co			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0,00	6.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.6%
(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		

Elk Grove Unified Sacramento County

First Interim Self-Insurance Fund Exhibit: Restricted Net Position Detail

34 67314 0000000 Form 67I

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			<u> </u>			
1. General Education	39,801.90	40,084.53	40,084.53	40,084.53	0.00	0%
2. Special Education HIGH SCHOOL	836.38	838,45	838.45	838.45	0.00	0%
3. General Education	17,770.72	17,769.12	17,769.12	17,769.12	0.00	0%
Special Education COUNTY SUPPLEMENT	539,52	563.63	563.63	563.63	0.00	0%
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%
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	369.28	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						
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 Fun	ds Í					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)* CHARTER SCHOOLS	e kondenej vez	ere i se ere e e e e e e e e e e e e e e e e		i stoliti sala		er ke je
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 an line						
30 in Form RLI) b. All Other Block Grant Funded Charters	0.00 266.20	0.00 . 271.15	0.00 271.15	0.00 271.15	0.00	0%
b. All Other Block Grant Funded Charters	266.20	. 2/1.15	271,15	271.13	0.00	U70
22. Charter ADA funded thru the Revenue Limit	00,0	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 VOL	UNTARY PUPIL TRANS	FER		<u></u>		
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT	T	I		·		l
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

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

Elk Grove Unified Sacramento County				First 2013-14 INTI Cashflow Workshe	First Interim 2013-14 INTERIM REPORT Cashflow Worksheet - Budget Year (1)					34 67314 000000 Form CAS
	Object		ylal	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	<u> </u>									
SCA			43,190,693.00	86,875,243.00	87,185,579.00	101,005,589.00	43,010,989.00	39,782,868.00	72,811,545.00	71,424,221.00
B. RECEIPTS LCFF/Revenue Limit Sources										-
Principal Apportionment	8010-8019		15,786,270.00	13,325,411.00	38,501,822.00	23,933,194.00	23,951,758.00	38,466,288.00	23,985,740.00	23,917,442.00
Property Taxes	8020-8079		803,654.00	0.00	1,481.00	548,404.00	119,686.00	159,592.00	38,178,101.00	384.00
Miscellaneous Funds	8080-8099		6,998.00	0.00	(119,113.00)	(15,245.00)	(46,319.00)	11,077.00	(40,300.00)	(74,855.00)
Federal Revenue	8100-8299		154,319,00	911,642.00	3,308,739.00	657,121.00	(1,844,637,00)	13,545,496.00	2,302,655.00	508,220.00
Other State Revenue	8300-8599		20,569,118.00	6,794,810.00	9,310,639.00	3,456,469.00	5,112,074.00	(9,734,822.00)	5,343,178,00	2,970,328.00
Other Local Revenue	8600-8799		629,408.00	407,998.00	578,762.00	617,796.00	434,981.00	3,099,204.00	1,270,534.00	892,972.00
Interfund Transfers In	8910-8929		0.00	0.00		0.00	0.00	0.00	00.00	0.00
All Other Financing Sources	8930-8979		00.0	0.00		0.00	00.0	00.0	0.00	0.00
O DISTRICTION			37,949,767.00	21,439,861,00	51,582,330.00	29,197,739,00	27,727,543.00	45,546,835.00	71,039,908.00	28,214,491.00
C. DISBORSEMENTS Certificated Salaries	1000-1999		18,803,160.00	23,408,573.00	20,215,484.00	20,636,283.00	23,209,145,00	1,571,506.00	41,739,123.00	20,698,155,00
Classified Salaries	2000-2999		4,431,178.00	5,826,734.00	4,964,220.00	5,362,681.00	5,342,565.00	930,622.00	9,839,074.00	5,136,381.00
Employee Benefits	3000-3999		9,498,767.00	8,984,819.00	8,562,080.00	9,098,117.00	9,440,463.00	3,275,572.00	18,414,648.00	9,746,396.00
Books and Supplies	4000-4999		36,078.00	961,493.00	659,129.00	1,105,640.00	863,464.00	2,337,638.00	2,613,571.00	2,363,625.00
Services	5000-5999	がある。	691,186.00	1,896,859.00	2,207,557.00	5,493,981.00	2,994,211.00	4,334,543.00	2,487,641.00	3,008,535.00
Capital Outlay	6000-6599		25,650.00	27,250.00	272,245.00	63,068.00	124,984.00	11,327.00	35,820.00	110,082.00
Other Outgo	7000-7499		0.00	8,639.00	(5,891.00)	170,164.00	(9,260,00)	0.00	(27,920.00)	27,360.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HAll Other Financing Uses	7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.00
SCTOTAL DISBURSEMENTS		2年後できる。 1977年	33,486,019.00	41,114,367.00	36,874,824.00	41,929,934.00	41,965,572.00	12,461,208.00	75,101,957.00	41,090,534.00
TT: BALANCE SHEET TRANSACTIONS	100									
Assets			00 010 0	400 400 60		44.007.00	427.000	0000	000 000	100 001 1007
Cash Not In Treasury	9111-9199		00.678,979,00	190,496.00		(44,807.00)	(18,750.00)	705,608.00	(68,882.00)	(621,763.00)
Post Plant Office Fields	8260-828		00,290,029,00	18,080,37 1.00	007,700	00.000,101,0	10,132,310,00	10,035,050,000	1,403,003,00	1,050,000
Due rioii Oillei ruids	9510		00,000,000	1, 104,323.00		0.00	0.00	(1,100,00)	00.00	0.00
Siores	9320		34,152.00	41,846.00	97,66	(11,449.00)	12,453,00	(18,530.00)	39,752.00	28,452.00
Checking Accept	9530		1,07 1,400.00	00.00	00.0	00.0	00.00	(199.00)	3 8	(13,202,00)
	3340	6	24 040 050	00.00	000	00.000.000.000	0.00	0.00	00.00	00.00
SUBTOTAL ASSETS		0.00	54,346,853.00	00.360,035,12	00,986,00	5,095,082.00	10,146,418,00	11,939,045.00	1,379,879.00	970,207.00
Accounts Payable	9500-9599		15,237,367.00	132,360,00	417,972.00	1,267,167.00	(867,394.00)	7,876,395.00	(6,272,530.00)	(629,038.00)
Due To Other Funds	9610		11,157.00	2,001,618.00	504,353.00	(1,081,306.00)	00'0	(748,525.00)	4,987,881.00	(347,525.00)
Current Loans	9640		00'0	0.00	0.00	50,000,000,00	00'0	0.00	00.00	00.0
Deferred Revenues	9650		00:00	(1,404.00)		(1.00)	0.0	4,856,079.00	000	0.00
SUBTOTAL LIABILITIES		0.00	15,248,524.00	2,132,574.00	922,325.00	50,185,860.00	(867,394.00)	11,983,949.00	(1,284,649.00)	(976,563.00)
Nonoperating	9		278 278	00000	(00 453 000)	100 200	100 800	400 000	40 401	100 CC
Suspense Creating TOTAL BALANCE SHEET	200		00.014,221	056,500,00	(003,151,500)	(11,1,041,00)	(90.406.6)	(2,040,00)	10,137,00	120,300,00
TRANSACTIONS		0.00	39,220,802,00	19,984,842.00	(887,496.00)	(45,262,405.00)	11,009,908.00	(56,950.00)	2,674,725.00	2,072,353,00
E. NET INCREASE/DECREASE (B - C + D)		ii.	43.684.550.00	310,336,00	13,820,010.00	(57,994,600,00)	(3,228,121.00)	33,028,677,00	(1.387.324.00)	(10.803.690.00)
IF ENDING CASH (A + E)			86,875,243.00	87,185,579.00	_	43,010,989.00	39,782,868.00	72,811,545.00	71,424,221.00	60,620,531.00
G. ENDING CASH, PLUS CASH										ではなる。
ACCROALS AIRC ALGOS INILIA IS		いからのことのでは、東京では、大学の情報がある。	- 日本の行行を受けるというできる。	THE PERSON OF TH	A CONTRACTOR OF THE PROPERTY O	AND STATES CONTRACTOR STATES OF THE	The Control of the Co	A TOTAL STREET, STREET	Section of the sectio	Territoria de la companya del companya de la companya del companya de la companya

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

34 67314 0000000 Form CASH

34 673	TOTAL BUDGET				273.986,242.00 273,986,242.00	ٵ				12,984,031.00 12,984,031.00		0.00	00.200,000,000	_					00.711,785,1 00.711,785,1	_		532,852,95		107 296 006 00 3 4 46	1,989,448.00	315,644.00	(12,963.00) 一次和多年的	0.00	111,662,635.00	00 000 707 007	3 806 278 00 46 8 5	50 000 000 000	4 854 674 00	76.885.945.00			54,770,030,000 Presspansion in the control of the c	11,287,338,00 (23,489,352,00)		
•	Adjustments				(46,790,264.00)	0.00	0.00	0.00	46,790,264.00	0.00	0.00	00.00	200	00.0	00.00	00.0	00.0	0.00	000	00.0	0.00	0.00	ou o	000	00.00	0.00	00.00	00:00	00.00	G G			00.0	00'0			00.0	0.00	· · · · · · · · · · · · · · · · · · ·	
	Accruals				50,403,981.00					(1.017,10									00.0	1.190.59		30,237,85					00.00	00:00	0.00	8								39,164,724.00		
EPORT iget Year (1)	June		1 42,189,538.00		14,480,548.00	1		-		711,90		0.00						4,4	00,071,00			46,982,36	OU CAR ACC	-		30,05	(168,521.00)	0.00	0 1,680,602.00	00 750 34	2			(304.49				٦	0 15,313,307.00	
2013-14 INTERIM REPORT Cashilow Worksheet - Budget Year (1)	May		73,565,323.00					6		2,116,4		7 204 445 00						3,905,618,00			0.00	43,703,78	(00 508 85C)			41,33	(1,616,236.00)	•	754,050.00	7 100 444 000				(4.601.18				2	0 42,189,538.00	
20 Cashflo	April		67,020,932.00			2				1,105,38		0.00						3,451,424.00				42,750,12				32,57	(23,567.00)	0.00	918,927.00	1 800 233 00				1.565.37					73,565,323.00	
	March		60,620,531.00		38,397,990.00	38,944.00	12,640.00	6,860,323.00	4,598,089.00	2,135,750.00	00.00	0.00	22,043,130,00	21,400,334.00	5,513,094.00	9,931,926.00	3,051,640.00	5,129,252.00	110,710.00	0.00	0.00	45,154,403.00	90 484 DB			45,258.00	(845.00)	0.00	2,442,550.00	90 230 230 5	7385 045 00)		000	2,881,620.00	(00 68 07)	200000000000000000000000000000000000000	(400,500,000,000,000,000,000,000,000,000,	6,400,401.00	67,020,932.00	
	Object	F (4)			8010-8019	8020-8079	8080-808	8100-8299	8300-8599	8600-8799	8910-8929	8930-8979		1000-1989	2000-2999	3000-3888	4000-4999	5000-5399	7000 7400	7600-7629	7630-7699		911-9199	9200-9289	9310	9320	9330	9340		0500 0500	9500-9599	9640	9650		0400	2				
fied ounty		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	C. DISBURSEMENTS	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services	Capital Outay	Interfund Transfers Out	All Other Financing Uses	TOTAL DISBURSEMENTS	D. BALANCE SHEET TRANSACTIONS Assets Cash Not in Treasure	Accounts Receivable	Due From Other Funds	Stores	Prepaid Expenditures	Other Current Assets	SUBTOTAL ASSETS	<u>Liabilities</u>	Due To Other Finds	Current Loans	Deferred Revenues	SUBTOTAL LIABILITIES	Nonoperating Currence Clearing	TOTAL BALANCE SHEET	E. NET INCREASE	(B-C+D)	F. ENDING CASH (A + E)	G. ENDING CASH, PLUS CASH
Elk Grove Unified Sacramento County														-						,	[1	09	1																	

California Dept of Education SACS Financial Reporting Software - 2013.2.1 File: cashi (Rev 08/14/2013)

	Object		AIDE	Senfins			The state of the s		7	- columny
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
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	58,506,644.00
LCFF/Revenue Limit Sources										
	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
	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
unds	8060-8099		(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	657,121.00	(1,844,637.00)	13,545,496.00	2,302,655.00	508,220.00
nue	8300-8599		4,836,472.00	4,105,308.00	(4,699,603.00)	5,940,729.00	2,781,792.00	8,651,895.00	3,470,160.00	4,813,980.00
	8600-8799		119,560.00	1,649,899.00	708,826.00	864,268.00	1,444,663.00	2,676,189.00	847,519.00	469,957.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	20,542,305.00	38,904,041.00	32,493,289.00	27,508,494,00	64,616,010.00	69,796,431.00	30,799,531.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,553,766.00	21,158,562.00	20,832,757.00	21,432,967.00	21,926,760.00	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	5,486,159.00	5,463,860,00	1,009,394.00	9,965,505.00	5,237,654.00
	3000-3999		9,345,008.00	9,824,460.00	11,555,518.00	9,770,706.00	9,843,968.00	3,022,041.00	18,813,685.00	9,771,790.00
Springs and Supplies	4000-4000 8661-0004		00.202.121	3 917 257 00	1 597 354 00	4 176 971 00	3.615.743.00	3 832 564 00	200,136,00	2 672 249 00
utlay	6000-6599		4,389.00	305.00	49,379.00	0.00	46,051.00	29,649.00	33,607.00	0.00
	7000-7499		(3,489.00)	3,174.00	0.00	95,377.00	0.00	0.00	(420.00)	22,759.00
insfers Out	7600-7629		0.00	0,00	0.00	0.00	0.00	(10,111.00)	0.00	0.00
25	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			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	190,496.00	(13,518.00)	(44,807.00)	(18,750.00)	705,608.00	(68,882.00)	(621,763.00)
	9200-9299		30,762,941.00	12,160,449.00	667,756.00	5,151,338.00	10,152,516.00	11,253,326.00	1,409,009.00	1,638,720.00
Due From Other Funds	9310		826,285.00	1,164,323.00	0.00	0.00	0.00	(1.160.00)	0.00	0.00
Stores	9320		34,152.00	41,846.00	39,748.00	(11,449,00)	12,453.00	(18,530,00)	39,752.00	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		0.00	34,854,765.00	13,557,114.00	693,986,00	5,095,082.00	10,146,219.00	11,939,244.00	1,379,879.00	970,207.00
Accounts Pavable	95000-9599		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)	(629,038,00)
os -	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		0.00	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)	(976,563.00)
Nonoperating				<u></u>					_	
2	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
Suspense Cleaning									2	
TOTAL BALANCE SHEET		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)	2,674,725.00	2,072,353.00
Suspense Clearing TOTAL BALANCE SHEET TRANSACTIONS			6 053 840 00	170 785 625 77	/2 1/3 776 M)	/A 326 278 DO	(2 BOR 724 DO)	55 138 157 OO	100 003 73C F/	/6 430 658 OO
Suspense Clearing TOTAL BALANCE SHEET TRANSACTIONS E. NET INCREASE/DECREASE		The second second second second second	0.000,076.00	10 001 200 00	(4,000,000,00)	7 504 744 00	4 625 987 00	59 764 144 00	58.506.644.00	52 075 986.00
Suspense Clearing TOTAL BALANCE SHEET TRANSACTIONS E. NET INCREASE/DECREASE (B - C + D) F FINDING CASH (A + F)		の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の	21 367 149 00	200	200.000	124			The state of the s	

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

Elk Grove Unified Sacramento County				Pir 2013-14 IN Cashflow Works	First Interim 2013-14 INTERIM REPORT Cashflow Worksheet - Budget Year (2)	ar (2)		•	
	Object	March	Aprii	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
3 CAS	松壮荣者	52,075,986.00	61,681,058.00	68,468,053.00	40,610,972.00	表表示。1852年	The state of the state of		
B. RECEIPTS LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	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	8020-8079	1,709,321.00	28,133,330.00	469,881.00	103,492.00	0.00		69,830,271.00	69,830,271.00
Miscellaneous Funds	8080-808	(48,670.00)	(48,670.00)	(48,670.00)	(48,672.00)	0.00		(584,042.00)	(584,042.00)
rederal Revenue	8100-8289	6,860,323.00	530,383,00	3,620,850,00	1,786,776.00	8,839,245.00		41,133,133.00	41,133,133.00
Other State Revenue	8300-8589	3,462,599.00	2,991,206.00	2 762 646 00	39,710.00)	14,953,794,00	46,243,112.00	99,080,353,00	99,080,353.00
Inferfund Transfers In	8040-8020	00.000	0000	2,162,048.00	200,010,002	(1,017,110,00)		00.00	12,304,031,00
All Other Financing Sources	8930-8979	00:0	00.0	000	0.0			00.0	00.0
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 Confifcated Salaries	1000-1999	21 725 249 NN	21 653 276 00	24 624 125 00	22 ASA GOA OO	5.400 R75.00		262 483 DEP DO	363 483 088 On
Classified Salaries	2000-2999	5,616,382.00	5.468.233.00	5.427.028.00	6.003.870.00	2.087.732.00		66.366.989.00	63 366 989 00
Employee Benefits	3000-3999	9,965,317,00	9,849,512.00	9,892,949.00	9,723,693.00	1,086,306,00		122,464,953.00	122,464,953,00
Books and Supplies	4000-4999	1,096,872.00	778,588.00	1,203,608.00	976,097,00	19,738,233.00		27,944,088,00	27.944.088.00
Services	5000-5999	4,594,107.00	2,995,883.00	3,421,539.00	3,982,814.00	8,318,900.00		45,409,983.00	45,409,983.00
Capital Outlay	6000-6599	00:00	0.00	00'0	38,658.00	5,961.00		207,999,00	207,999.00
Other Outgo	7000-7499	9,515.00	(14,375.00)	567,544.00	546,493.00	(834,831.00)		391,747.00	391,747.00
Interfund Transfers Out	7600-7629	00.00	0.00	0.00	338,167.00	1,190,554.00		1,518,610.00	1,518,610.00
All Other Financing Uses	7630-7699	00.00	0.00	0.00		0.00		0.00	
TOTAL DISBURSEMENTS		43,007,442.00	40,731,117.00	42,133,803.00	44,296,695.00	37,092,530,00	0.00	526,487,437.00	523,487,437.00
L D. BALANCE SHEET TRANSACTIONS									
	9111-9199	695,188.00	(147,008.00)	(258,895.00)	296,852.00	00:00		2,074,500.00	
Accounts Receivable	9200-9299	1,702,949.00	1,056,928.00	2,587,845.00	1,522,219.00	00:0		80,065,996.00	
Due From Other Funds	9310	000	0.00	00:00	00.0	0.00		1,989,448.00	
Drenaid Exnenditures	9330	73,230,U0	22,514,00	71 818 238 OO	30,052,00	00.0		313,044.00	
Other Current Assets	9340		(00.000	000	0.00	00.0		0.00	
SUBTOTAL ASSETS	2	2,442,550.00	918,927.00	754,050.00	1,680,602.00	0.00	0.00	84,432,625.00	
Liabilities Annual Beauth	0020	00 400 400 0	00 000 000 1	200 FFF 00F FF	00 E00 37	000			
Duo To Other Finds	9300-9339	0,200,000.00	1,090,623,000	(4, 188,441.00)	10,65,00	0.00		16,134,993,00	
Circont Loans	9010	(000,040,000)	(324,033,00)	(401,741,00)	(319,734.00)	000		3,895,278.00	
Deferred Revenues	9650	000	800	800	600	000		4 854 675 00	
SUBTOTAL LIABILITIES	}	2,881,620.00	1,565,378,00	(4.601.182.00)	(304.497.00)	0.00	00:0	26.885.946.00	
Nonoperating									
Suspense Clearing	9910	(49,862.00)	285,753.00	(231,346.00)	(125,867.00)	0.00		00.00	
TRANSACTIONS		(488,932.00)	(380,698.00)	5,123,886.00	1,859,232.00	00:0	00:0	57,546,679.00	
E. NET INCREASE/DECREASE		9 605 072 00	OC 286 995 A	(97 857 084 00)	(25 848 854 DO)	44.480.681.00	000	43 050 403 00	
F ENDING CASH (A + F)		61 681 058 00	68 468 053 OO	40.610.972.00	14 702 118 00	DO: 100 OF 1	000	00-264-000 OF	3
		200000000000000000000000000000000000000	2000000	00'Z/20'0'D'	7,132,110,00			The state of the s	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								59 272 799 00	
						And an owner, contact to be seen that the second se			And the state of t

California Depl of Education SACS Financial Reporting Software - 2013.2.1 File: mypi (Rev 08/14/2013)

21.608,712,51		21,128,088,15		31,923,694,12		(Line D3f must spree with line D2)
						f. Total Components of Ending Fund Balance
00.0		00.0		00.0	0646	2. Unassigned/Unappropriated
11,050,000.00		00.000,008,01		00.000,007,01	6876	I. Reserve for Economic Uncertainties
			100 2000 2000			e. Unessigned/Unappropriated
07.162,338		DT.E0E,97T,01		07.371,529,05	0876	bergissA .b
•	Erica bayori			00,0	0946	S. Other Commitments
				00.0	0\$26	amentagnanA nomasilidat2. 1
	2. 为原理的		自然所以追求			c. Committed
	DOM: N				01/16	b. Restricted
24.712,10E		301,712,42		301,517.42	6146-0146	a. Nonspendable
						3. Components of Ending Fund Balance (Form 011)
12,217,809,12		21,1880,821,12		31,468,629,12		2. Ending Fund Balance (Sum lines C and D1)
21,880,821,12		31,923,694,12		51,751,242,12	ĺ	 Net Beginning Fund Balance (Form 011, line F1e)
						D. FUND BALANCE
(9,663,012,00)		(10,642,873,001)		(00.842,728,01)		(Lile anil sunim dA anil)
	4			ł		C. NET INCREASE (DECREASE) IN FUND BALANCE
362,998,155.00	2,15%	00.680,176,886	%9L 0	92,689,831,00		11. Total (Sum lines B1 thru B10)
	2 / N					10. Other Adjustments (Explain in Section F below)
00.0	%00'0	00.0	%00.0	00.0	6691-0891	b. Other Uses
00.013,812,1	%00'0	00.013,812,1	%00.0	00.018,812,1	679L-009L	a. Transfers Out
	1					9. Other Financing Uses
(00.048,284,8)	%57.7	(8,296,093,00)	%LS'SI	(00.028,871,7)	4300-7399	8. Other Outgo - Transfers of Indirect Costs
202,908.00	%00'0	202,908.00	-15.58%	232,108.00	66 <i>71</i> -0047 ,	
24,635.00	%00'0	24,635.00	%66 6 7 -	49,259.00	6669-0009	6. Capital Outlay
19,208,110.00	%ZE'1	18,957,404.00	%7E.0	00.709,788,81	6665-0005	5. Services and Other Operating Expenditures
00.672,411,8	%00'0	00.672,411,8	%9Z'I1-	00.740,067.00	6667-0007	4. Books and Supplies
93,186,250,00	%SL'S	00.071,811,88	%08°Þ	00.360,180,48	8665-0005	3. Employee Benefits
00.744,292,35	%L1.0	36,533,294.00	%10'0-	36,536,122.00	2000-2666	e. Total Classified Salaries (Sum lines B2a thru B2d)
		(00.009,2T)				atmempal Adjustments
]	c. Cost-of-Living Adjustment
00.521,53.00		00, <u>270,</u> E7				b. Step & Column Adjustment
00.492,552,66		96,536,122,00	and the second			a. Base Salaries
_				100		2. Classified Salaries
212,630,462,00	%9I'I	210,197,562,00	%45.0	209,419,372,00	1000-1999	e. Total Certificated Salaries (Sum lines Bla thru Bld)
		(2,363,101,00)				d. Other Adjustments
00.00		00.0				c. Cost-of-Living Adjustment
2,432,900.00		3,141,291.00				b. Step & Column Adjustment
210,197,562.00		209,419,372,00				s. Base Salaries
						1. Certificated Salaries
						B. EXPENDITURES AND OTHER FINANCING USES
353,335,143,00	2.32%	345,328,190,00	%\$7.£	332,862,283.00		6. Total (Sum lines A 1 rult I A 250)
(00.766,808,62)	%70'9	(56,413,132.00)	%57.9	(00.884,260,52)	6668-0868	c. Contributions
	%00'0		%00'0	00.0	6168-0568	s. Transfers in b. Other Sources
	%00'0		%00.0	000	8000-8929	Colher Financing Sources
3,158,914.00	%00.0	3,158,914.00	%00'0	3,158,914.00	6648-0098	4. Other Local Revenues
46,143,150.00	%01 [.] 0	00.046,890,84	%L1.1-	46,642,792.00	8300-8266	3. Other State Revenues
00.806,68	%00°0	00,800,68	%00'0	00.809,98	8100-8566	2. Federal Revenues
363,750,168.00	%22.E	952,396,860.00	%98 ⁺	00.221,060,055	8010-8066	A. AE VERVEY AND OTHER PRIVACING SOURCES
			[AL REVENUES AND OTHER FINANCING SOURCES A. REVENUES AND OTHER FINANCING SOURCES
			[İ	(Enter projections for subsequent years I and 2 in Columns C and E;
(E)	(a)	(5)	(g)	(V)	Codes	Description
noitosior¶	(Cols. E-C/C)	Projection	(Cols. C-A/A)	(I10 amo4)	tasįdO	., .
2012-16	Change	\$1- † 107	Сһапвс	Totals]	
	%		%	Projected Year		

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	CONTRACTOR OF	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	Sales Sales Co.	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 Ela thru E2c)		10,700,000.00	10 m	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.

The second secon	· · ·	restricted				
		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
	Object	(Form 01f)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;	*					
current year - Column A - is extracted)					-	
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	2 126 604 00	1 500/	7 206 074 00	2 2007	7 466 602 00
2. Federal Revenues	8100-8299	7,176,694.00 41,043,225.00	1.80%	7,305,874.00 41,043,225.00	2.20% 0.00%	7,466,603.00 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 AI thru A5c)		176,501,319.00	-5.06%	167,572,061.00	2.44%	171,656,534.00
B. EXPENDITURES AND OTHER FINANCING USES		100				
Certificated Salaries						
a. Base Salaries		100		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				31,555,555.55		30,012,033.00
a. Base Salaries				29,477,702.00		29,833,695.00
						59,667.00
b. Step & Column Adjustment		100	3. 4. 3a. 4.	58,955.00		39,007.00
c. Cost-of-Living Adjustment			THE PART			000 004 00
d. Other Adjustments			ALCOHOL: NO VINE CO.	297,038.00	2.51.21.53.20.25.1	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	5.64%	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%	00,00
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
Ending Fund Balance (Sum lines C and D1)		19,120,988.50		15,576,676.50		11,506,406.50
Components of Ending Fund Balance (Form 011)		12,120,200.50		15,5,0,0,0,5		11,000,000,00
a. Nonspendable	9710-9719	385,651.00		385,651.00		385,651.00
h. Restricted	9740	18 735 337 50		15 191 025 50		11 120 755 50
c. Committed	2,70					
I. Stabilization Arrangements	9750				0.50 0.00	
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	7/00					
1 · · · · · · · · · · · · · · · · · · ·	0440					
1. Reserve for Economic Uncertainties	9789	AND SECTION OF THE PERSON OF T				
2. Unassigned/Unappropriated	9790	0,00		0,00		0.00
f. Total Components of Ending Fund Balance		l				
(Line D3f must agree with line D2)		19,120,988.50		15,576,676.50		11,506,406.50

		Trestricted				
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					Merco Company	
1. General Fund		100	and the second	100		an Organia and
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			100		1000
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)			X			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		100		96		
a. Stabilization Arrangements	9750	1000				
b. Reserve for Economic Uncertainties	9789			10.0		
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.

	Olliest.	icted/Restricted				
		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;				-		
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
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
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					and the second	
1. Certificated Salaries			Part of the			
a. Base Salaries	;	* ***	April 1	261,869,307.00		262,183,068.00
b. Step & Column Adjustment			Programme and the second	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 Bla thru Bld)	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	THE PERSON NAMED IN	66,366,989.00
b. Step & Column Adjustment				132,027.00	14 4 2 5 4 5 W	121,820.00
- ·				0.00		0.00
c. Cost-of-Living Adjustment	İ			221,138.00		297,304.00
d. Other Adjustments	2000 0000	CC 012 924 00	0.620/		0,63%	66,786,113.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,013,824.00	0.53%	66,366,989.00		129,813,125.00
3. Employee Benefits	3000-3999	117,404,241.00	4.31%	122,464,953.00	6.00%	
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		-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			0 0004	1 410 410 00	0.000	1 E10 E10 00
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			A 14.707	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			TO SERVICE STATE			
(Line A6 minus line B11)		(23,489,352.00)		(13,587,185.00)		(13,733,282.00)
D. FUND BALANCE						
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)			ALC: HE ST.			
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		00,0		0.00
f. Total Components of Ending Fund Balance	,,,,,	0.00		5,00		,
(Line D3f must agree with line D2)		51,044,682,62		37,457,497.62		23,724,215.62
Come Dot must agree with this DET		PI TO THE POPLOR	A PART OF THE PROPERTY OF THE PART OF THE	21,131,171.02	CONTRACTOR STATES	

Description	Object Cades	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)	Coucs	(7)	NAME OF TAXABLE	<u> </u>	A STATE OF THE STA	
Available Reserves (Officenticled except as noted) General Fund			4.7			
a. Stabilization Arrangements	9750	0.00	10.00	0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,700,000.00	The state of the s	10,800,000,00		11,050,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances	,,,,,	0.00				
(Negative resources 2000-9999) (Enter projections)	979Z			0.00	274	0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)	,,, <u>,</u>			*.00		
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
Total Available Reserves - by Amount (Sum lines E1 thru E2b)	7170	10,700,000.00	Action of the	10,800,000.00		11,050,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%	3.7	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):						
					海南 计算法	
a. Do you choose to exclude from the reserve calculation	.,	The last of the last			华 多 2 4 4 4	
the pass-through funds distributed to SELPA members?	No	A Market State				
b. If you are the SELPA AU and are excluding special					Silkinganian Carabara	
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):		100	1444 (4.16)		and we have	
		SALL VIEW AND A	al distribution			and the same
		The second of			Available and the	Listina di Sa
2. Special education pass-through funds			20.5 6 75 46	,		
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			eagle of the section		Bears for the	
objects 7211-7213 and 7221-7223; enter projections for			out the same			
subsequent years 1 and 2 in Columns C and E)		0.00			Lab Lab Company	
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Column A: Form Al, Estimated P-2 ADA column, lines I-4 and 22; e	enter projections)	59,255,73	Virginia (12)	59,334.62		59,334.62
3. Calculating the Reserves			a for the same			
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	8.0	0.00		0.00
c. Total Expenditures and Other Financing Uses	•			,		
(Line F3a plus line F3b)		532,852,954.00		526,487,436.00	Evit Services	538,724,959.00
d. Reserve Standard Percentage Level		1				
(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		,	1. 1. S. 10.	,		, , ,
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	STARTED !	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
•						YES
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	THE PERSON NAMED IN	YES	CHARLEST AND COME	123

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 two percent since budget adoption. District's ADA Standard Percentage Renge: 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 entil fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption Budget Adoption Fiscal Year Step 2A) St	Provide methodology and assumptions commitments (including cost-of-living ac	used to estimate ADA, enrollment djustments).	, revenues, expenditures, r	reserves and fund balance, and	l multiyear
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 two percent since budget adoption. District's ADA Standard Percentage Range: 1. 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 en all fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form 01CS, Item 4A1, Fiscal Year Current Year (2013-14) Step 2A) Percent Change Status Current Year (2014-15) Step 2A1 Step 2A1 Step 2A1 Step 2A34.62 0.55% Met 18. 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.	Deviations from the standards must be	explained and may affect the inter	im certification.		
STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by most two percent since budget adoption. District's ADA Standard Percentage Range: 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 en all fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form 01CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status Current Year (2013-14) 1st Subsequent Year (2014-15) 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.	CRITERIA AND STANDARDS				
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 en all fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form D1CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status Current Year (2013-14) 59,334.62 0.5% Met 2nd 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.	1. CRITERION: Average Daily Att	endance			
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 en all fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form 01CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status 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 B. 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.			ne current fiscal year or two	subsequent fiscal years has n	of changed by more than
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 an all fiscal years. LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form D1CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status 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:	District's A	DA Standard Percentage Range:	-2.0% to +2.0%		
LCFF/Revenue Limit (Funded) ADA Budget Adoption First Interim Budget Projected Year Totals (Form 01CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status 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:	1A. Calculating the District's ADA Variar	ıces			
Budget Adoption Budget (Form 01CS, Item 4A1, Fiscal Year (2013-14) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) DATA ENTRY: Enter an explanation if the standard is not met. Explanation: Budget Adoption First Interim Projected Year Totals Frojected Year Totals Percent Change Status 0.5% Met 159,027.41 159,334.62 0.5% Met 159,027.41 159,334.62 0.5% Met 18. 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.	DATA ENTRY: Budget Adoption data that exist all fiscal years.	will be extracted; otherwise, enter data in	nto the first column for all fiscal y	ears. First Interim Projected Year To	tals data should be entered for
Budget Projected Year Totals (Form 01CS, Item 4A1, Fiscal Year (2013-14) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) 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:			•		
(Form 01CS, Item 4A1, Fiscal Year Step 2A) Percent Change Status 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:				•	
Fiscal Year Step 2A) Percent Change Status 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:	·		Projected real rotals		
1st Subsequent Year (2014-15) 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:	Fiscal Year	•		Percent Change	Status
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:					·
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:		***************************************			· · · · · · · · · · · · · · · · · · ·
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:	2nd Subsequent Year (2015-16)	59,027.41	59,334.62	0.5%	Met
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:	1B. Comparison of District ADA to the S	tandard			
· ·	·		re than two percent in any of the	current year or two subsequent fisca	l years.
(required if NOT Fried)	,				
	(required if NOT fried)				

Elk Grove Unified Sacramento County

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

	llment Standard Percentage Range:	-2.0% to +2.0%		
. Calculating the District's Enrollm	ent Variances			
TA ENTRY: Budget Adoption data that ex	ist will be extracted; otherwise, enter data	into the first column for all fiscal ves	re. Enter data in the second colum	in for all fieral years
TA EINTE Duuget Adoption data tijat ex	not will be excapted, otherwise, eller data	niio die niet column lor all liscar yes	13. Enter Data III the Scoolid Colum	II IOI ali listai yeale.
	Enrollma	ent		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
rent Year (2013-14)	61,342	61,685	0.6%	Met
Subsequent Year (2014-15)	61,342	61,685	0.6%	Met
Subsequent Year (2015-18)	61,342	61,685	0.6%	Met
Comparison of District Enrollmen	it to the Standard		•	
TA ENTRY: Enter an explanation if the st	andard is not met			
The Enter an explanation is the over				

34 67314 0000000 Form 01CSI

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 pretoaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

	P-2 ADA Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CS, Item 2A)	of ADA to Enrollment
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%):

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.

95.5%

	Estimated P-2 ADA	Enrollment		
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Retio 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.	
	•	

34 67314 0000000 Form 01CSi

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Llmit

(Fund 01, Objects 8011, 8012, 8020-8089)
udget Adoption First Interim

	DaagarAaopiion	r acor magnin		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
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.

Expla	ination:	
required	If NOT me	t)

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.

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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.

	=	(Resources 0000-1999)		
	Salaries and Benefits	Salaries and Benefits Total Expenditures		
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
hird Prior Year (2010-11) econd Prior Year (2011-12)	288,434,168,37	301,098,323.72	95.8%	
	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%	

_	Сипепt 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.

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salarles and Benefits	Total Expenditures	Ratio	
(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)	of Unrestricted Satarles and Benefits	
(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
		04.004	

Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYP), Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
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 sataries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:	•	
(required if NOT met)		

CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Obje	cts 8100-8299) (Form MYPI, Line A2)			
Current Year (2013-14)	29,181,402.00	41,133,133.00	41.0%	Yes
st 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

First Interim

(required if Yes)

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 4900-4999) (Form MYP), Line R4)

Books and supplies (1 site of, objects 400-1000) (1 of in 1911)				
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	20.6%	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 Operation Expenditures (Fund 01, Objects 5000-5999) (Form MVP), Line R5)

Control and Carlot Character and it did a 1, Calada acco-copy it citit with it for the				
Current Year (2013-14)	41,236,246.00	47,387,638.00	14.9%	Yes
1st Subsequent Year (2014-15)	41,558,529.00	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.

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	Budget Adoption	First Interim		
bject Range / Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
Total Federal, Other State	, and Other Local Revenue (Section 6	A)	/	
rrent Year (2013-14)	134,437,9	08.00 166,120,753.00	23.6%	Not Met
t Subsequent Year (2014-15)	134,437,9		14.0%	Not Met
d Subsequent Year (2015-16)	135,030,3	305.00 153,774,906.00	13.9%	Not Met
Total Books and Supplies	, and Services and Other Operating E	xpenditures (Section 6A)		
irrent Year (2013-14)	63,232,9	983.00 84,288,908.00	33.3%	Not Met
t Subsequent Year (2014-15)	64,736,8	390.00 73,354,070.00	13.3%	Not Met
d Subsequent Year (2015-16)	65,049,3	399.00 74,034,548.00	13.8%	Not Met
a. STANDARD NOT MET - O subsequent fiscal years. Reprojected operating revenue Explanation: Federal Revenue (linked from 6A if NOT met) Explanation: Other State Revenue (linked from 6A	ne or more projected operating revenue basons for the projected change, descrip as within the standard must be entered in The current year includes deferred rev	on 6B is Not Met; no entry is allowed beli- have changed since budget adoption by it tions of the methods and assumptions us a Section 6A above and will also display wenue not included in the Adopted Budge wenue not included in the Adopted Budge	more than the standard in one or more sed in the projections, and what chang in the explanation box below.	es, и any, wai de made to bhii
If NOT met) Explanation: Other Local Revenue (linked from 6A if NOT met)	The current year includes deferred re-	venue not included in the Adopted Budge	ot.	
	ne or more total operating expenditures	have changed since budget adoption by	sed in the projections, and what chang	e of the current year or two
subsequent fiscal years. Re projected operating revenu	easons for the projected change, descrip es within the standard must be entered l	n Section 6A above and will also display	in the explanation box below.	
cubcontrent fieral years. Pr	pasons for the projected change, descripes within the standard must be entered light the books and supplies for all restrict carryover expenditures.	n Section 6A above and will also display ted programs in the current year budget a	in the explanation box below.	award amounts and include

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

and include carryover expenditures.

Elk Grove Unified Sacramento County

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

34 67314 0000000 Form 01CSI

7. CRITERION: Facilities Maintenance

	STANDARD: Identify changes that pursuant to Education Code section				
7A. D	etermining the District's Compliance	e with the Contribution Regul	rement for EC Section 1758	4 - Deferred Maintenance	
NOTE	: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Mainte	enance program under the Loc	cal Control Funding Formula. This se	ection has been inactivated.
amen	etermining the District's Compila ded by SB 70 (Chapter 7, Statute unt (OMMA/RMA)				
NOTE:	SB 70 (Chapter 7, Statutes of 2011) exter 17070.75 from 3 percent to 1 percent. The				required by EC Section
DATA	ENTRY: Budget Adoption data that exist w	vill be extracted; otherwise, enter B	udget Adoption deta into ilnes 1 a	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 (informatio (Form 01CS, Criterion 7B, Line 2c)	on only)	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:

	Exempt (due to district semall size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided)	
Explanation: required if NOT met nd 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.

'Available 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.

iterion 10C, Line 9)	Current Year (2013-14) 2,0%	1st Subsequent Year (2014-15) 2.1%	2nd Subsequent Year (2015-18) 2.1%
Percentage Levels		2.1%	2.1%
	·		
	0.7%	0.7%	0.7%
tages	<u> </u>		
		i; if not, enter data for the two subseque	int years into the first and
•			
ed Fund Balance and (11, Section E) (Form (Other Financing Uses 011, Objects 1000-7999) (Status
			Not Met
			Not Met
	***************************************		Not Met
andard			
	Projected Year Tot Change in Total U. ed Fund Balance and of th, Section E) (Form C	Projected Year Totals Change in Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (MYPI, Line C) (Form MYPI, Line B11) (19,827,548.00) 352,889,831.00 (10,042,873.00) 355,371,083.00 (9,663,012.00) 362,998,155.00	Projected Year Totals Change in Total Unrestricted Expenditures and Other Financing Uses Office (Form O1I, Objects 1000-7999) (If Net Change in Unrestricted Fund MYPI, Line C) (Form MYPI, Line B11) Balance is negative, else N/A) (19,827,548.00) 352,689,831.00 5.6% (10,042,873.00) 355,371,063.00 2.8% (9,663,012.00) 362,998,155.00 2.7%

9. CRITERION: Fund and Cash Balances

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

AA-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 (Porm OH, Line P2) (Porm MYPI, Line D2) Status Current Year (2013-14) Int Subsequent Year (2014-15) Subsequent Year (2014-16) 3-3-725-216-52 Met 3-3-725-216-52 Met DATA ENTRY: Enter an explanation: (required if NOT met) B. CASH BALANCE STANDARD: Projected general fund ending belance 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 belance will be positive at the end of the current fiscal year. B. CASH BALANCE STANDARD: Projected general fund cash belance will be positive at the end of the current fiscal year. Explanation: (Required if NOT met) B. CASH BALANCE STANDARD: Projected general fund cash belance will be positive at the end of the current fiscal year. Ending Cash Balance General Fund General Fund General Fund General Fund General Fund Status Current Year (2013-14) BB-2. Comparison of the District's Ending Cash Balance to the Standard DATA ENTRY: Enter an explanation: (the standard is not met.) 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.	A. FUND BALANCE STANDA	RD: Projected general fund balance will be positive a	at the end of the	current fiscal year and two subsequent fiscal years.
Ending Fund Balance General Fund Projected Year Totals Fiscal Year (Form 011, Line F2) (Form MYPR, Line D2). Status Current Year (2013-14) Stablesquent Year (2014-15) 37,457,457,62 Met 37,457,457,62 Met 38,457,62 Met 39,42, 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. 88-1. 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 General Fund Fiscal Year Current Year (2013-14) BB-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:	9A-1. Determining if the District's G	eneral Fund Ending Balance is Positive		
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General Fund Projected Year Totals Fiscal Year (Form 01), Line P2) (Form MYP, Line D2) Status Current Year (2013-14) 1st Subsequent Year (2014-15) 37,457,497,92 Met 1st Subsequent Year (2016-16) 37,457,497,92 Met 237,242,15,592 Met 247,242,15,592 DATA ENTRY: Current Year data are extra	acted. If Form MYPI exists, data for the two subsequent years	will be extracted; if	not, enter data for the two subsequent years.	
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STANDARD MET - Projected general fund cash balance in the end of the current fiscal year. Explanation: Explanation: (Form CASH exists, data will be extracted; if not, data must be entered below. Ending Cash Balance General Fund Current Year (2013-14) Explanation: (Form CASH, Line F, June Column) Status Current Year (2013-14) STANDARD MET - Projected general fund cash balance is positive at the end of the current fiscal year. Explanation: (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) STANDARD MET - Projected general fund cash balance to the Standard DATA ENTRY: If her 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:				\neg
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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) Status Current Year (2013-14) 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:				
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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) Is,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:	Evolunation:			
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:	- 4			
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:				
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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:				
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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:	B. CASH BALANCE STANDAR	RD: Projected general fund cash balance will be pos	itive at the end o	of the current fiscal year.
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:	9B-1. Determining if the District's E	nding Cash Balance is Positive		
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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:				
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:	Current Year (2013-14)	15,313,307.00	Met	
1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year. Explanation:	9B-2. Comparison of the District's E	nding Cash Balance to the Standard		
Explanation:	DATA ENTRY: Enter an explanation if the	standard is not met.		-
	1a. STANDARD MET - Projected gen	eral fund cash balance will be positive at the end of the curren	t fiscal year.	
	Explanation:			

10. CRITERION: Reserves

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

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

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

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

_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	59,256	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):

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No
•	Do you choose to exclude ment the resolve calculation into pure-introduct and interested to exclusive ment and	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
•	A CONTRACTOR OF THE CONTRACTOR	

If you are the SELPA AU and are excluding special education pass-through funds:
 a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

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

- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No.)
- 3. Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. 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

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

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10C.	Calculating	the District's	Available F	Reserve Amount

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

		Current Year		
Reserv	re Amounts	 Projected Year Totals 	1st Subsequent Year	2nd Subsequent Year
(Unres	tricted resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements]		
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	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):	10,657,059.08	10,529,748.72	10,774,499.18
			/	14-1
	Status:	Met	Met	Met

40D Compo	vison of District	Reserve Amount to	the Ctondard
TOD. COMP	1118011 01 01511101	MESELVE MINGUILLIO	uic Januaru

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

_			
1a.	STANDARO MET - Available reserves have met the standard for the current	, year and two subsequent IIscal y	/ears.

Explanation: (required if NOT met)	
(c.q.m.c. m.r. c. m.c.,	

UP	PLEMENTAL INFORMATION
ATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
b,	If Yes, identify the liabilities and how they may impact the budget:
2.	Use of One-time Revenues for Ongoing Expenditures
a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since budget adoption by more than five percent?
b.	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:
3.	Temporary Interfund Borrowings
la.	Does your district have projected temporary borrowlngs between funds?
	(Refer to Education Code Section 42603)
b.	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.
4	Constituent Parameter
4.	•
a.	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)?
b.	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 Contribution	ons and Transfers Standard:	or -	-5.0% to +5.0% \$20,000 to +\$20,000	
S5A. Identification of the District's Proje	SSA. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund				
DATA ENTRY: Budget Adoption data that exist First Interim Contributions for the 1st and 2nd St Current Year, and 1st and 2nd Subsequent Year all other data will be calculated.	will be extracted; otherwise, enter data ubsequent Years. For Transfers in and	i into the first column. For Conto Transfers Out. If Form MYP ex	ributions, the	a First Interim's Current Year a will be extracted into the Fir	rst interim column for the
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 01, Resources 0000-1999, Obje	Fund				
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)	(52,966,106.00)	(56,413,132.00)	6.5%	3,447,026.00	Not Met
2nd Subsequent Year (2015-16)	(56,220,583,00)	(59,806,997.00)	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 *			44.004	(407.407.60)	Not Met
Current Year (2013-14)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	
1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	1,705,797.00 1,705,797.00	1,518,610.00 1,518,610.00	-11,0% -11,0%	(187,187.00) (187,187.00)	Not Met Not Met
Capital Project Cost Overruns Have capital project cost overruns occur general fund operational budget?	итеd since budget adoption that may in	npact the		No	
* Include transfers used to cover operating defic	its in either the general fund or any oth	er fund.			
S5B. Status of the District's Projected C	ontributions, Transfers, and Cap	oital Projects			
DATA ENTRY: Enter an explanation if Not Met f			ue howo ethor	and since hudget adoption h	y more then the standard for
 NOT MET - The projected contributions any of the current year or subsequent to nature. Explain the district's plan, with to 	wo fiscal years, identify restricted progr	rams and contribution amount f	or each prog	gram and whether contribution	is are ongoing or one-time in
Explanation: We have (required if NOT met)	experienced significant growth in the a	area of special education. We h	nave adjuste	d our projections accordingly	
1b. MET - Projected transfers in have not c	hanged since budget adoption by more	e than the standard for the curre	ent year and	two subsequent fiscal years.	
Explanation: (required if NOT met)			· <u> </u>		

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1c.	NOT MET - The projected tra- identify the amounts transfers the transfers.	nsfers out of the general fund heve changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. ed, 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
	Explanation: (required if NOT met)	We have reduced the amount of unrestricted general fund support to the Food and Nutrition Services Fund 13.
1 d .	NO - There have been no cap	oitel 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.

36A.	. Identification of the District's Long-term Commitments		
∃xtra	A ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitnicted data may be overwritten to update long-term commitment data in Item 2, as ap all other data, as applicable.		
1.	 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.

	# of Years	SACS Fun	d and Object Codes Used For:	Principal Balance
Type of Commitment	Remaining		Debt Service (Expenditures)	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 1995 Mello Roos Bonds	not include Oi	PEB): 52/8611	52/743x	17,663,748
1998 & 2001 Mello Roos Bonds	19 &22	52/8611	52/743x	
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 Melio Roos Bonds	29	52/8611	52/743x	31,226,113
2012 Refunding Series	27	52/8611	52/743x	84,085,000
	ľ	1	!	1

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	1 2 //	(2.7		V = 2.2
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		<u> </u>		
Other Long-term Commitments (continued): 1995 Mello Roos Bonds	3,528,575	3,528,575	3,538,575	3,548,576
1998 & 2001 Melio Roos Bonds	3,955,000	0,525,515	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	1,452,418	3,291,938	3,364,898	3,351,988
Total Annual Payments:	16,670,782	14,553,804	14,637,554	13,054,832
Has total annual navment increases	over prior year (2012-13)?	No	No	No

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S6B. Comparison of the	District's Annual Payments to Prior Year Annual Payment
DATA ENTRY: Enter an expl	anation If Yes.
1a. No - Annual payment	is for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.
Explanation (Required if Ye to increase in to annual paymen	os otal
S6C. Identification of De	creases to Funding Sources Used to Pay Long-term Commitments
DATA ENTRY: Click the appr	opriate 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 source	s 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 Ye	

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\$7. 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. 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 flabilities? Yes c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? Yes **Budget Adoption OPE8 Liabilities** (Form 01CS, Item S7A) First Interim a. OPEB actuarial accrued liability (AAL) 316.262.726.00 316,262,726.00 b. OPEB unfunded actuarial accrued liability (UAAL) 253,505,097.00 253,505,097.00 c. Are AAL and UAAL based on the district's estimate or an actuariel valuation? Actuarial Actuarial d. If based on an actuarial valuation, indicate the date of the OPEB valuation. Jan 25, 2011 Jan 25, 2011 OPEB Contributions a. OPEB annual required contribution (ARC) per actuariat valuation or Alternative **Budget Adoption** Measurement Method (Form 01CS, Item S7A) First Interim Current Year (2013-14) 28,250,297.00 28,250,297.00 1st Subsequent Year (2014-15) 28,250,297.00 28,250,297.00 2nd Subsequent Year (2015-16) 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) 15,399,466.00 16,126,767.00 1st Subsequent Year (2014-15) 15,399,466.00 16,126,767.00 2nd Subsequent Year (2015-16) 15,399,466.00 16,126,737.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2013-14) 10,018,094.00 10,018,094,00 1st Subsequent Year (2014-15) 10,018,094.00 10,018,194.00 2nd Subsequent Year (2015-16) 10,018,094.00 10,018,194.00 d. Number of retirees receiving OPEB benefits Current Year (2013-14) 1,169 1,169 1st Subsequent Year (2014-15) 1,269 1,269

4. Comments:

2nd Subsequent Year (2015-16)

The benefit consists of life-time medical, dental and vision coverage for the retires 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 employeeshired/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 (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.

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S7R	Identification	of the District's Uni	funded 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.

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

No	
Ma	

Yes

- 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
15,263,000.00	15,263,000.00
0.00	0,00

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

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

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.

\$8. 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 A	Agreements - Certificated (Non-mar	nagement) Employees		
ΠΑΤΑ :	CNITDY: Click the connectate Yes or Nr	button for "Status of Certificaled Labor A	areaments as of the Previous	s Reporting Period " There are no extra	ctions in this section.
			Allegations as of the Liestons		otions at the source.
	of Certificated Labor Agreements as all certificated labor negotiations settled a		No		4
		omplete number of FTEs, then skip to sec			
	If No, co	ontinue with section S8A.			
Certific	cated (Non-management) Salary and E	Benefit Negotiations			
	,	Prior Year (2nd interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2016-16)
	er of certificated (non-management) full- quivalent (FTE) positions	3,096.1	3,097,4	3,097.4	3,097.4
1a.	Have any salary and benefit negotiation	ons been settled since budget adoption?	Yes		
•		and the corresponding public disclosure do	L	the COE, complete questions 2 and 3.	
	If Yes, ar	and the corresponding public disclosure do complete questions 6 and 7.			
1b.	Are any salary and benefit negotiations if Yes, co	s still unsettled? complete questions 6 and 7.	No		
Negotia 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5	5(a), date of public disclosure board meet	ing: Nov 05, 20	213	
2b.	Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?		nent Yes		
	if Yes, date of Superintendent and CBO certification:		on: Oct 21, 20	013	
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? If Yes, date of budget revision board adoption:		Yes		
			Oct 31, 20	013	
4.	Period covered by the agreement:	Begin Date: Jul 01,	2013 Er	nd 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 include	d in the interim and multiyear	Van	Yes	Yes
	projections (MYPs)?	One Year Agreement	Yes	169	169
	Total cor	st of salary settlement	6,772,264	6,772,264	8,772,26
	% chang	ge in salary schedule from prior year	2.7%		
		or Multiyear Agreement			
	Total cos	st of salary settlement	· · · · · · · · · · · · · · · · · · ·		
		ge in salary schedule from prior year ter text, such as "Reopener")			
	identify t	the source of funding that will be used to	support multiyear salary comm	nltments:	
		•			

Cost of a one percent increase in salary and statutory benefits			
_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases			
cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the interim and MYPs?	Ves	Vas	Yes
	i		40,194,875
			80.0%
Percent projected change in H&W cost over prior year	3.4%	10.0%	10.0%
cated (Non-management) Prior Year Settlements Negotiated Budget Adoption			
y new costs negotiated since budget adoption for prior year nents included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
cated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Aza clan & column adjustments included in the interim and MVDs2	Voc	Vac	Yes
			4,212,058
Percent change in step & column over prior year	1.5%	1.5%	1.5%
cated (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Association from attrition land and in the hydron and \$1/700	Vac	Van	Vee
Are savings from attrition included in the budget and MTPS?	res	Tes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
cated (Non-management) - Other her significant contract changes that have occurred since budget adoption and t	the cost impact of each change (i.e.,	class size hours of employment, leav	re of absence, bonuses, etc.):
	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 Cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year nents 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: Cated (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 cated (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?	Amount included for any tentative salary schedule increases Current Year (2013-14) Current Year (2013-14) Are costs of H&W benefit changes included in the interim and MYPs? Total cost of H&W benefits Percent of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year Cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new costs negotiated since budget adoption for prior year If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs: Current Year (2013-14) Current Year (2013-14) Current Year (2013-14) Yes Current Year (2013-14) Are step & column adjustments included in the interim and MYPs? Cated (Non-management) Step and Column Adjustments Percent change in step & column over prior year Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14) Yes Current Year (2013-14)	Amount included for any tentative salary schedule increases Current Year (2013-14) (2014-15) Current Year (2013-14) (2014-15) Are costs of H&W benefit changes included in the interim and MYP9? Total cost of H&W benefit changes included in the interim and MYP9? Total cost of H&W benefit changes included in the interim and MYP9? Percent projected change in H&W cost paid by employer Percent projected change in H&W cost paid by employer Percent projected change in H&W cost paid by employer Percent projected change in H&W cost paid to the interim and MYP9? If Yes, amount of new costs included in the interim and MYP9 If Yes, explain the nature of the new costs: Current Year Soloys 10.0% Current Year 1st Subsequent Year No If Yes, explain the nature of the new costs included in the interim and MYP9? Cost of step & column adjustments included in the interim and MYP9? Cost of step & column adjustments Are satings from attrition (layoffs and retirements) Are savings from attrition included in the budget and MYP9? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYP9? Yes Yes Yes Yes Yes Yes Yes Ye

S8B.	Cost Analysis of District's Labor	Agreements - Classified (Non-m	anagement) Employees		
DATA	ENTRY: Click the appropriate Yes or N	lo button for "Status of Classified Labo	or Agreements as of the Previou	s Reporting Period." There are no extracti	ions in this section.
			o section S8C. No		
Class	fied (Non-management) Salary and E	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
Number of classified (non-management) FTE positions		(2012-13)	(2013-14) 1,726,6	(2014-15)	(2015-16)
1a.	lf Yes, If Yes,		re documents have been filed w	ith the COE, complete questions 2 and 3. d with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiatio	ns still unsettled? complete questions 6 and 7.	Yes		
<u>Negoti</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.	5(a), date of public disclosure board n	neeting: Nov 19,	2013	
2b.	certified by the district superintenden	5(b), was the collective bargaining agi t and chief business official? date of Superintendent and CBO certif	Yes		
3.	Per Government Code Section 3547, to meet the costs of the collective bar if Yes,		Yes Oct 31, 3		
4.	Period covered by the agreement:	Begin Date: Ju	101, 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 includ projections (MYPs)?	ed in the interim and multiyear	Yes	Yes	Yes
	Total c	One Year Agreement ost of salary settlement	174,758	174,758	174,758
		ge in salary schedule from prior year	2.7%	77-11-02	
	Total c	or Multiyear Agreement ost of salary settlement			
		ige in salary schedule from prior year nter text, such as "Reopener")			
	Identify	the source of funding that will be used	d to support multiyear salary cor	nmitments:	
Negoti	ations Not Settled			7	
6.	Cost of a one percent increase in sal	ary and statutory benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative sai	ary schedule increases	(2013-14) 1,738,724	(2014-15)	(2015-16) 1,738,724

O1033	ified (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	18,474,153	19,952,085	21,548,252
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	3,4%	10.0%	10.0%
Since	ified (Non-management) Prior Year Settlements Negotiated Budget Adoption	·		
Are an settlen	y new costs negotiated since budget adoption for prior year nents included in the interim? If Yes, amount of new costs included in the interim and MYPs	No		
	If Yes, explain the nature of the new costs:			
		: 		
Classi	fied (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	132,020	132,020	132,020
3.	Percent change in step & column over prior year	0.2%	0.2%	0.2%
Classi	fied (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are savings from attrition included in the Interim and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?				

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

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S8C.	Cost Analysis of District's Labor Agre	eements - Management/Sup	ervisor/Confidential Employ	998	
DATA in this	ENTRY: Click the appropriate Yes or No buscetion.	tton for "Status of Management/S	upervisor/Confidential Labor Agre	ements as of the Previous Reporting Pe	riod." There are no extractions
	s of Management/Supervisor/Confidential all managerial/confidential labor negotiations If Yes or n/a, complete number of FTEs, th If No, continue with section SBC.	s settled as of budget adoption?	evious Reporting Period No No		
Mana	gement/Supervisor/Confidential Salary an	d Benefit Negotiations			
	•	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	,	(2012-13)	(2013-14)	(2014-15)	(2015-16)
	er of management, supervisor, and ential FTE positions	421.8	441.7	441.7	441.7
1a.	Have any salary and benefit negotiations if Yes, comp	been settled since budget adoptionlete question 2.	n? Yes		
	If No, compl	ete questions 3 and 4.			
1 b.	Are any salary and benefit negotiations sti If Yes, comp	il unsettied? plete questions 3 and 4.	No		
Necot	lations Settled Since Budget Adoption				
2.	Salary settlement:		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement included in	the interim and multiyear			
projections (MYPs)? Total cost of sale		salary settlement	Yes 1,156,046	Yes 1,156,046	Yes 1,156,046
	Change in p	alary schedule from prior year			
		ext, such as "Reopener")	2.7%	2.7%	2.7%
Negot	iations Not Settled				
3.	Cost of a one percent increase in salary at	nd statutory benefits			
			Current Year	1st Subsequent Year	2nd Subsequent Year
			(2013-14)	(2014-15)	(2015-16)
4.	Amount included for any tentative salary s	chedule increases	ļ		
Mane	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
	and Welfare (H&W) Benefits		(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes include	d in the interim and MVDe2	V	u,	.,
2.	Total cost of H&W benefits	a nutrie adellin dire M L 9;	Yes 5,058,916	Yes 5,463,629	Yes 5,900,719
3.	Percent of H&W cost paid by employer		80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over	er prìor year	3.4%	10.0%	10.0%
	gement/Supervisor/Confidential and Column Adjustments	ŗ	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in	the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		72,477	72,477	72,477
3.	Percent change in step and column over p	FIOT YEAR	0.2%	0.2%	0.2%
Manad	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
	Benefits (mileage, bonuses, etc.)	_	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of other benefits included in the	interim and MVDe2	Ne		No
2.	Total cost of other benefits	MIGHIN BIN WITES!	No 0	No O	No O
3.	Percent change in cost of other benefits ov	er prior year	0.0%	0.0%	0.0%

Elk Grove Unified Sacramento County

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

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S9. Status of Other Funds

Analyze the status of other 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.

\$9A.	dentification of Other Fu	nds with Negative Ending Fund Balances	
	<u>, , , , , , , , , , , , , , , , , , , </u>	button in Item 1. If Yes, enter data in Item 2 and provide the re	eports referenced in Item 1.
1.	Are any funds other than the balance at the end of the cur	general fund projected to have a negative fund rent fiscal year?	No
	If Yes, prepare and submit to each fund.	o the reviewing agency a report of revenues, expenditures, and	d changes in fund balance (e.g., an interim fund report) and a multiyear projection report for
2.		name and number, that is projected to have a negative ending when the problem(s) will be corrected.	g fund balance for the current fiscal year. Provide reasons for the negative balance(s) and
		The state of the s	

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

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DITIONAL FISCAL INDICATORS	
ollowing fiscal Indicators are designed to provide additional data for reviewing agencies. A alert the reviewing agency to the need for additional review.	"Yes" answer to any single indicator does not necessarily suggest a cause for concern, but
A ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is autor	mafically completed based on data from Criterion 9.
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
Is the system of personnel position control independent from the payroll system?	No
Is enrollment decreasing in both the prior and current fiscal years?	No·
Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
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
Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
Is the district's financial system independent of the county office system?	No
Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.8(a)? (If Yes, provide copies to the county office of education.)	No
Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
ı providing comments for additional fiscal indicators, please include the item number applic	rable to each comment
Comments:	ASPO TO CONTRIBUTE
(optional)	

End of School District First Interim Criteria and Standards Review

2013-14 BUDGET ASSUMPTIONS

GENERAL FUND - 01

I. REVENUES

A. Local Control Funding Formula (LCFF)

- 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

 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

 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

 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

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

- 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.

2013-14 BUDGET ASSUMPTIONS

CHARTER FUND - 09

I. REVENUES

A. Local Control Funding Formula (LCFF)

- The Facilities Department generates enrollment projections based on the ciassroom 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. <u>EXPENDITURES</u>

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

 Salaries for both Certificated and Classified include Board approved agreements.

CHARTER FUND - 09 (Cont)

- 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%.

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.

- 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%.

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.

- 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%.

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.

- 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%.

2013-14 BUDGET ASSUMPTIONS

DEFERRED MAINTENANCE FUND - 14

I. <u>REVENUES</u>

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.

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. <u>EXPENDITURES</u>

A. Payroll

1. Salaries for Classified staff include Board approved agreements.

B. Health Benefits

- 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.

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

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.

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. <u>EXPENDITURES</u>

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.

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.
- 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. <u>EXPENDITURES</u>

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

- 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.

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

- 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.

2013-14 BUDGET ASSUMPTIONS

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

 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

- 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. <u>DISTRICT RESERVES</u>

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 Ite				
	Board Agenda Item	Supplement No.			
	<u> </u>	Meeting Date:	December 12, 2013		
		Meeting Date:	15000moor 12, 2015		
		· · · · · · · · · · · · · · · · · ·	<u> </u>		
Subject:	<u>Departme</u>	<u>nt:</u> Budget			
	•				
APPROVAL OF BUDGET	TRANSFERS				
Action Requested:					
The Board is asked to approve the	ne following budget transfers for various t	funds.			
		•			
Discussion:					
<u>Discussion</u> ,	•				
Detailed descriptions of the budg	get transfers along with summaries by fun	d are attached	The hudget		
	31, 2013 through October 31, 2013. Inclu				
	fustments and the 2013-14 1 st interim repo		ualisteis ioi		
2012-13 chang fund balance adj	distinents and the 2013-14 1 intermittepo	JIL.			
*:	* ATTACHMENT TO FOLLOW *	*	•		
			,		
	· ·				
			-		
Financial Summary:					
A manetar Sulamary.	·				
			//		
1 1		1/			
Prepared By: Shannon Stenroos	Division Approval:	Rich Fagan /	<u> </u>		
			LEID		
Prepared By:	Superintendent Approval:	Steven M. Lado	ı, Ed.D.		

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

2013/14 1ST INTERIM BUDGET	\$ 509,363,602	\$ 261,869,307 66,013,824 117,404,241 36,901,270 47,387,638 1,287,117 1,741,526 282,108	\$ 531,334,344	\$ (21,970,742)	\$ 1,518,610 \$ (23,489,352)	\$ 74,534,034	\$ 51,044,682	\$ 687,168 18,735,337	20,922,177	\$ 51,044,682
1ST INTERIM 2013 ACTIVITY NET CHANGE	\$ 1,782,905	\$ 8,311,393 2,422,462 2,641,713 (1,611,442) 187,000 754,494	\$ 12,705,620	\$ (10,922,715)	\$. (10,922,715)	•	\$ (10,922,715)		(11,622,715) 700,000	\$ (10,922,715)
OCTOBER 2013 ACTIVITY NET CHANGE	13,851,334	3,101,061 216,400 635,619 7,425,603 2,402,328 1,700	13,752,029	99,305	99,305		99,305			99,305
SEPTEMBER 2013 ACTIVITY NET CHANGE	(145,365) \$	762,346 \$ 167,146 50,453 (1,280,960) 251,431 (12,113)	(85,164) \$	(60,201) \$	\$ (187,187) 126,986 \$		126,986 \$	125,032	1,954	126,986 \$
S -	↔	6	w	∞ ∥	# # ⇔	↔	•»	6	ا ا ھ	•• ••
ENDING FUND BALANCE NET CHANGE	20,011,564	5,473,834 615,875 1,445,453 10,831,474 3,290,163 49,259 29,200	21,735,258	(1,723,694)	(1,723,694)	4,384,999	2,661,305	147,384 4,428,686	(1,914,765)	2,661,305
	€₽	⇔ .	σ	4	တ တြ	₩.	€7	6 5		↔
AUGUST 2013 ACTIVITY NET CHANGE	39,600	119,371 47,038 53,498 (225,527) 34,166 11,054	39,600		. , ,	1	•	1111		•
AUC NE A	မှ	ø.	₩.	↔	.	S	es.	69		es.
JULY 2013 ACTIVITY NET CHANGE	23,593	168,675 31,949 61,280 (224,615) (13,696)	23,593	•	, ,					2
J & T	€	₩	ø	G	4	ø	w	s.		es-
45 DAY REVISE ACTIVITY NET CHANGE	(374,123)	(753,327)	(753,327)	379,204	379,204	,	379,204	1 1	379,204	379,204
45 DA AC	es es	67	ω	es.	φ φ	60	₩.	⇔		es
2013/14 ADOPTED BUDGET	474,174,094	243,832,627 62,512,954 113,269,552 21,996,737 41,236,246 482,723 1,741,526 252,908 (1,508,538)	483,916,735	(9,742,641)	1,705,797	70,149,035	58,700,597	539,784 14,181,619	33,979,194	58,700,597
	₩	()	₩	€	& % • %	••∥	∞	₩	in (c	₩.
FUND 01 - ALL	TOTAL REVENUE	1xxx Certificated Salaries 2xxx Classified Salaries 3xxx Employee Benefits 4xxx Books & Supplies 5xxx Services, Other Operating Expenses 6xx Capital Outlay 71xx Tuition 72xx Other Outgo 73xx Direct SupportIndirect Costs	TOTAL EXPENDITURES	EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	89xx Other Financing Sources 76xx Interfund Transfers Out NET INCREASE (DECREASE) IN FUND BALANCE	9791 BEGINNING BALANCE	9791 ENDING BALANCE COMPONENTS OF ENDING BALANCE	971x Non Spendable Assets 9740 Restricted Reserve 9745 Stabilization Reserve 9750 Other Commitments	9700 Assigned Designated for Future Deficit Spending 9789 Reserve for Economic Uncertainties (2%) 9790 Unassigned/Unappropriated	TOTAL RESERVES

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION						
General Fund - <u>Unrestricted Programs</u>										
5222	0000	Revenue Limit & Transfers	\$1,602,037	Adjustment to LCFF State revenue.						
5222	0000	Mandated Cost		Adjustment due to ADA calculation.						
5222	0xxx	Other Locally Defined State Revenue	•	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 Cha	nge to Re	venue/Other Financing Sources	\$277,956	•						
General Fu	nd - Unres	stricted 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	, , ,	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.		Remove PERS Revenue Limit Reduction.						
4350	0000	Student Support and Health Services		Remove PERS Revenue Limit Reduction.						
4360	0000	Student Records		Remove PERS Revenue Limit Reduction.						
4370	0000	Police Services		Remove PERS Revenue Limit Reduction.						
4380	0000	Health Services	• • •	Remove PERS Revenue Limit Reduction.						
4410	0000	Curriculum Development		Remove PERS Revenue Limit Reduction.						
4413	0000	Curriculum Goals - Technology		Remove PERS Revenue Limit Reduction.						
4454	0000	Curriculum Goals-Supplies and Equipment	, ,	Remove PERS Revenue Limit Reduction.						
4470	0000	Director of Instructional Supt	, , ,	Remove PERS Revenue Limit Reduction.						
4590	0000	Performing Arts Center		Remove PERS Revenue Limit Reduction.						
4600	0000	Director of Research & Evaluation	• • •	Remove PERS Revenue Limit Reduction.						
4800	0000	District's Grant Writer		Remove PERS Revenue Limit Reduction.						
5040	0000	Human Resources	• • • • •	Remove PERS Revenue Limit Reduction.						
5050	0000	Finance & School Support		Remove PERS Revenue Limit Reduction.						
5080	0000	Facilities/Capital Projects	• • • • • •	Remove PERS Revenue Limit Reduction.						
5205	0000	Compensation & Benefits Revenue Limit & Transfers		Remove PERS Revenue Limit Reduction.						
5222	0000			Remove PERS Revenue Limit Reduction. Remove PERS Revenue Limit Reduction.						
5225 5230	0000 0000	Other Support Services Employement Separation Costs	· ·	Remove PERS Revenue Limit Reduction.						
5250 5250	0000	Risk Management		Remove PERS Revenue Limit Reduction.						
5250 5252	0000	ADA Accomodations		Remove PERS Revenue Limit Reduction.						
5252 5259	0000	District Wide Safety Program	• •	Remove PERS Revenue Limit Reduction.						
5280	0000	Fiscal Services		Remove PERS Revenue Limit Reduction.						
5285	0000	Fiscal Compliance		Remove PERS Revenue Limit Reduction.						
5495	0000	Allocated FTE Leave	• • •	Remove PERS Revenue Limit Reduction.						
5510	0000	Technology Services	, ,	Remove PERS Revenue Limit Reduction.						
5511	0000	PC Support		Remove PERS Revenue Limit Reduction.						
5512	0000	Microfilming		Remove PERS Revenue Limit Reduction.						
5513	0000	Telecommunications		Remove PERS Revenue Limit Reduction.						
5634	0000	Custodial Services		Remove PERS Revenue Limit Reduction.						
5637	0000	Grounds		Remove PERS Revenue Limit Reduction.						
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ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION			
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 Ch	ange to Ex	penditures/Interfund Transfers Out	(\$486,179)	•			
General F	und - Fede	ral Programs					
3770	3310	Special Education: IDEA Basic Local Asst	\$0	Realign existing resources.			
Net Cha	ange to Ex	penditures/Interfund Transfers Out	\$0	•			
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 Cha	ange to Ex	penditures/Interfund Transfers Out	(\$267,148)				

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ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

TOTAL REVENUE \$ 474,174,094 \$ 473,799,971 \$ 1xxx Certificated Salaries \$ 243,932,627 \$ 243,932,627 \$ 243,932,627 \$ 62,512,954 2xxx Classified Salaries 62,512,954 62,512,954 62,512,954	CHANGE (374,123) - - (753,327) - -
1xxx Certificated Salaries \$ 243,932,627 \$ 243,932,627 \$ 243,932,627 \$ 62,512,954 2xxx Classified Salaries 62,512,954 62,512,954 62,512,954	-
2xxx Classified Salaries 62,512,954 62,512,954	- - (753,327) - -
2xxx Classified Salaries 62,512,954 62,512,954	- - (753,327) - -
, , , , , , , , , , , , , , , , , , , ,	- (753,327) - -
2004 Employee Bonefits 112 260 EE2 112 E16 23E	(753,327) - -
3xx Employee Benefits 113,269,552 112,516,225	-
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
<u> </u>	373/201
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

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

	FUND 01 - UNRESTRICTED		July 1, 2013 ADOPTED	ļ	PROPOSED		<u>CHANGE</u>
80xx	Revenue Limit Sources	\$	332,559,492	\$	334,375,304	\$	1,815,812
	Federal Revenue		89,908		89,908		-
83xx 84xx	Other State Revenue Other State Revenue		13,143,312		13,143,312		-
85xx			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	<u>\$</u>	277,956
11xx	Teacher Salaries	\$	177,900,475	\$	177,900,475	\$	-
12xx	Certif Pupil Support Salaries		8,063,618		8,063,618		-
13xx 19xx	•		14,871,820 1,221,294		14,871,820 1,221,294		
21xx			889,507		889,507		-
22xx	Classified Support Salary		11,628,275		11,628,275		-
23xx			3,263,097		3,263,097		-
24xx	Clerical Technical & Ofc Salary		17,929,148		17,929,148		-
29xx			1,058,326		1,058,326		-
31xx 32xx	- ·		16,504,737 3,593,610		16,504,737 3,603,681		10,071
33xx			5,528,392		5,528,392		-
34xx	Health & Welfare		38,321,696		38,321,696		-
35xx	Unemployment		165,84 9		165,849		-
36xx	Worker's Compensation		4,684,521		4,684,521		-
37xx	EGBERT Contribution		11,909,350		11,909,350		(504,393)
38xx 39xx	PERS Reduction Life Insurance		504,393 1,797,315		1,797,315		(504,393)
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 51xx	Food Sub-agreements for Services		2,949,803		- 2,949,803		-
52xx	Travel And Conference		2,949,603 155,315		155,315		-
53xx	Dues And Membership		61,179		61,179		_
54xx			2,505,214		2,505,214		-
55xx	Utilities And Housekping Serv		9,890,991		9,890,991		-
56xx	Rentals, Repairs & Leases		1,777,958		1,777,958		-
57xx 58xx	Dir Cost For Interpgm/Interfnd Other Exp Of Districtwide Ops		(4,402,711) 3,924,274		(4,402,711) 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 72xx	Equipment Replacement		202.000		202.000		-
72xx 73xx	Other Transfers Out Direct Support/Indirect Costs		202,908 (6,220,463)		202,908 (6,212,320)		8,143
74xx	Debt Service		(0,220,703)		(0,212,320)		-
	EXPENDITURES	<u>\$</u>	343,065,453	\$	342,579,274	\$	(486,179)
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	_\$_	40,376,357	<u>\$</u>	41,140,492	\$	764,135
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	(48,938,628) 1,705,797	\$	(49,323,559) 1,705,797	\$	(384,931) -
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(10,268,068)	\$	(9,888,864)	\$	379,204
55							79 E F
9791	BEGINNING BALANCE	\$	54,523,609	\$	54,523,609	\$	-
		_			******		
9791	ENDING BALANCE	\$	44,255,541	\$	44,634,745	\$	379,204
COMPO	DINENTS 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 Future Year Deficits Reserve for Economic Uncertainties (2%)		10,000,000		10,000,000		373 ₁ 204
9790	Unassigned/Unappropriated Amount						
			AA DEE 641	4	44 524 745	*	270 204
IUIAL	RESERVES	<u> </u>	44,255,541	\$	44,634,745	\$	379,204

2011/12 FISCAL YEAR 45 DAY BUDGET REVISION SUMMARY December 12, 2013

	<u> </u>				 j		
	FUND 01 - FEDERAL		July 1, 2013 <u>ADOPTED</u>	E	PROPOSED	<u>!</u>	CHANGE
81xx 82xx	Federal Revenue Federal Revenue	\$	10,582,095	\$	9,930,016 18,471,535	\$	(652,079)
			18,471,535		10,77,1,555		_
85xx 86xx	Other State Revenue Other Local Revenue	<u> </u>					
TOTAL	REVENUE	<u> \$ </u>	29,053,630	\$	28,401,551	\$	(652,079)
11xx	Teacher Salaries	\$	4,423,036	\$	4,423,036	\$	-
	Certif Pupil Support Salaries	7	1,010,533	•	1,010,533	,	-
13xx			307,472		307,472		-
19xx	•		2,220,392		2,220,392		-
21xx	Sal Ins Aldes For Dir Teach As		4,748,244		4,748,244		-
22xx	Classified Support Salary		448,125		448,125		-
23xx			· -		-		-
24xx	Clerical Technical & Ofc Salary		885,387		885,387		-
29xx	Other Classified Salarles		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	• •		281,277		281,277		-
37xx	EGBERT Contribution		538,646		538,646		-
39xx	Life Insurance		15,201		15,201		-
	Textbooks		,				-
42xx			62,803		62,803		-
	Materials & Supplies		3,841,210		3,841,210		-
44xx	·		338,648		338,648		-
51xx			2,007,959		2,007,959		-
52xx			118,853		118,853		-
	Dues and Memberships		,		,		<u></u>
	Insurance		-		-		_
	Rentals, Repairs & Leases		34,818		34,818		_
57xx	· ·		737,668		737,668		_
58xx			332,919		332,919		_
59xx	· · · · · · · · · · · · · · · · · · ·		6,098		6,098		_
62xx			-		-		_
64xx			30,000		30,000		_
	Tuition		50,442		50,442		_
72xx			50,000		50,000		-
73xx	Direct Support/Indirect Costs		1,286,469		1,286,469		-
	EXPENDITURES		29,053,630		29,053,630		
IUIAL	EXPENDITURES	<u> </u>	29,055,050		· · ·	<u>\$</u>	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$</u>	-	\$	(652,079)	\$	(652,079)
89xx	Other Financing Sources	\$	-	\$	652,079	\$	652,079
76xx	Interfund Transfers Out		-		-		
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	-	\$		\$	-
		T.	7.7	ALCOHOL:		# T "3"	\$205G3\$\$BEE\$\$
9791	BEGINNING BALANCE	\$	3,855,066	\$	3,855,066	\$	
9791	ENDING BALANCE	<u> </u>	3,855,066		3,855,066	\$	_
5151	ENDING DALANGE		5,055,000	-	3,033,000		
COMPO	DNENTS OF ENDING BALANCE						
9712	Stores	\$		\$	-	\$	-
9740	Restricted		3,855,066		3,855,066		-
9780							-
9790	Unassigned/Unappropriated Amount						-
	•						-
TOTAL	DECEDVEC	*	2 055 066	*	2 055 000	÷	
IUIAL	RESERVES	\$	3,855,066	\$	3,855,066	\$	

2010/11 FISCAL YEAR 45 DAY BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - STATE		July 1, 2013 ADOPTED		PROPOSED	į	CHANGE
80xx	Revenue Limit Sources	\$	7,176,694	\$	7,176,694	\$	_
83xx		₽	42,588,145	₽	42,588,145	₽	-
85xx			9,734,623		9,734,623		-
86xx	Other Local Revenues		295,000		295,000		-
87xx	Other Local Revenues						
TOTAL	REVENUE	<u>\$</u>	59,794,462	\$	59,794,462	\$	<u>.</u>
11xx	Teacher Salaries	\$	25,604,778	\$	25,604,778	\$	-
12xx	Certif Pupil Support Salaries	·	3,945,610	·	3,945,610		-
13xx			636,299		636,299		-
19xx			3,360,949		3,360,949		-
21xx	Sal Ins Aides For Dir Teach As		10,411,726		10,411,726		-
22xx			5,676,906		5,676,906		-
23xx 24xx	Class Supv & Admin Salaries Clerical Technical & Ofc Salary		473,287 922,299		473,287 922,299		-
29xx	Other Classified Salaries		922,299 176,775		176,775		-
31xx	STRS		2,863,503		2,863,503		_
32xx			2,013,173		2,013,173		_
33xx	OASDHI/Medicare		1,894,430		1,894,430		-
34xx	•		12,051,931		12,051,931		-
35xx	Unemployment		27,286		27,286		-
36xx	Worker's Compensation		1,058,174		1,058,174		-
37xx			2,069,802		2,069,802		-
38xx			282,649		23,644		(259,005)
39xx			52,493	•	52,493		-
41xx			1,687,868		1,687,868		-
42xx 43xx			123,840		123,840		-
44xx	• •		3,513,563 287,251		3,513,563 287,251		-
51xx	• • • • • • • • • • • • • • • • • • • •		13,855,527		13,855,527		_
52xx			142,413		142,413		-
53xx			2,950		2,950		-
55xx	Utilities And Housekping Serv		7,580		7,580		-
56xx			192,316		192,316		-
57xx	, ,		(1,626,063)		(1,626,063)		-
58xx	· · · · · · · · · · · · · · · · ·		857,824		857,824		-
59xx			23,429		23,429		-
64xx 65xx	• •		333,000 94,456		333,000 94,456		-
71xx			1,691,084		1,691,084		-
72xx			-		-		_
73xx	Direct Support/Indirect Costs		2,888,169		2,880,026		(8,143)
74xx	Debt Service				<u> </u>		····
TOTAL	EXPENDITURES	\$	97,597,277	_\$	97,330,129	\$	(267,148)
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(37,802,815)	\$	(37,535,667)	\$	267,148
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	37,708,359	\$	37,441,211	\$	(267,148) -
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(94,456)	\$	(94,456)	\$	-
4 5			1.2 作为	77.7	生 茅鹿	Total Control of Control	
9791	BEGINNING BALANCE	\$	7,092,257		7,092,257	\$	-
9791	ENDING BALANCE	\$	6,997,801	<u>\$</u>	6,997,801	\$	-
COMPO	NENTS 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	\$	_
IVIAL	THE PARTY OF THE P	7	0,551,001	<u></u>	0,557,001	<u> </u>	

2010/11 FISCAL YEAR 45 DAY BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - LOCAL		July 1, 2013 ADOPTED	Ē	PROPOSED	;	CHANGE
	Revenue Limit Sources Federal Revenue	\$	- 37,864	\$	- 37,864	\$	<u>-</u>
	Other State Revenue Other Local Revenues		1,846,328		1,846,328		<u> </u>
TOTAL	REVENUE	\$	1,884,192	\$	1,884,192	\$	
11xx	Teacher Salaries	\$	258,050	\$	258,050	\$	-
	Certif Pupil Support Salaries Certf Superv & Admin Salaries		108,301		108,301		-
19xx	Other Certificated Salaries		-		-		-
	Sal Ins Aides For Dir Teach As Classified Support Salary		3,101,041		3,101,041		-
23xx	Class Supv & Admin Salaries		514,770		514,770		-
24xx 29xx	Clerical Technical & Ofc Salary Other Classified Salaries		367,121		367,121		-
-	STRS		30,224		30,224		-
	PERS OASDAY (Madisara		421,874		421,874		-
	OASDHI/Medicare Health & Welfare		299,160 801,789		299,160 801,789		-
	Unemployment		2,176		2,176		-
36xx	•		86,986		86,986		-
37xx	EGBERT Contribution PERS Reduction		146,889 59,231		146,889 59,231		-
	Life Insurance		4,285		4,285		-
	Textbooks		-		-		-
	Books/Reference Materials		291		291		-
	Materials & Supplies Non-Capitalized Equipment		1,261,293 150,375		1,261,293 150,375		<u>-</u>
	Food		130,373		130,373		_
51xx	Sub-agreements for Services		•		-		-
	Travel And Conference		8,846		8,846		-
	Dues And Membership Insurance		-		-		-
	Utilities And Housekping Serv		68,130		68,130		-
	Rentals, Repairs & Leases		440,760		440,760		-
	Dir Cost for Interpgm/Interfnd		5,238,550		5,238,550		-
58xx 59xx	•		247,158 20,521		247,158 20,521		- -
61xx			-				-
62xx			-		-		-
64xx 65xx	• •		- 25,267		- 25,267		-
72xx	Other Transfers Out		25,207		23,207		-
73xx	Direct Support/Indirect Costs		537,287		537,287		-
TOTAL	EXPENDITURES	\$	14,200,375	\$	14,200,375	\$	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,316,183)	\$	(12,316,183)	<u> \$ </u>	
89xx		\$	11,230,269	\$	11,230,269	\$	-
76xx	Interfund Transfers Out		-		-		-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(1,085,914)	\$	(1,085,914)	\$	-
		163		18	* 7		
9791	BEGINNING BALANCE	\$	4,678,103	\$	4,678,103	<u>\$</u>	
9791	ENDING BALANCE	\$	3,592,189	<u>\$</u>	3,592,189	\$	-
COMPO	NENTS OF ENDING BALANCE						
9712	Stores		0 F00 100		2 - 22 - 22		
9740 9780		\$	3,592,189	\$	3,592,189	\$	-
9790	-		-		-		- -
	• • • •						-
TOTAL	RESERVES	d.	3,592,189	\$	3,592,189	\$	_
IVIAL	I/FAFI/A EG	₹	3,352,109	<u> </u>	J,J32,103	<u> </u>	

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
General Fu	nd - Unre	stricted 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 Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	_
General Fu	nd - Fede	ral Programs		
4900	3010	NCLB: Title I, Part A, Basic and Neglected		Realign existing resources.
4900	4203	Title III - Limited English Proficiency (LEP)	\$0	Realign existing resources.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	<u>-</u>
		_		·
General Fu		· · · · · · · · · · · · · · · · · · ·	40	D
4900	7091	Economic Impact Aid: Limited Eng Proficiency		Realign existing resources.
5690	7230	Transportation: Home To School		Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	•
General Fu	nd - Local	Programs		
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)	\$1.500	
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		Declare revenue for property damage.
5260	9625	Arson MTHS D/L:3/8/13		Declare revenue for property damage.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$23,593	

Report No. BUD TRANS 07-30-13.xls

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

			45 DAY				
	FUND 01 - ALL		PROPOSED		PROPOSED PROPOSED		<u>CHANGE</u>
TOTAL R	REVENUE	\$	473,799,971	\$	473,823,564_	<u>\$</u>	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				<u>-</u>		-
TOTAL E	XPENDITURES		483,163,408	\$	483,187,001	\$	23,593
IOIAL	XI ENDITOREO	Ψ	103,103,100	<u> </u>	100/107/001		107000
EXCESS	(DEFICIENCY) REVENUE OVER EXPENDITURES	¢	(9,363,437)	\$	(9,363,437)	\$	_
LAGEGG	(DEFIDIENCE) REFERENCE OF ERE EREFFORCE	Ψ	(5,505,157)	-	(5/500/107)	<u>—</u>	
89xx	Other Financing Sources	\$	_	\$	_	\$	_
76xx	Interfund Transfers Out	4	1,705,797	т	1,705,797	Ψ	-
70//	Inciral a Talisicis out		1,, 00,, 5,		27.007.5.		-
NET INC	REASE (DECREASE) IN FUND BALANCE	\$	(11,069,234)	\$	(11,069,234)	\$	-
	,					<u> </u>	
		AND THE PERSON NAMED IN					
9791	BEGINNING BALANCE	\$	70,149,035	\$	70,149,035	<u>\$</u>	-
000			FO 070 004		50 070 004	•	
9791	ENDING BALANCE	\$	59,079,801	\$	59,079,801	<u> </u>	-
COMPON	NENTS 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 O	ACCEDITE.	+	E0 070 001	4	59,079,801	¢.	_
TOTALR	ESERVES	\$	59,079,801	_\$	29,0/9,001	\$	

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

	ļ <u>2000</u>						
	FUND 01 - UNRESTRICTED		45 DAY PROPOSED	J	PROPOSED		<u>CHANGE</u>
80xx	Revenue Limit Sources	\$	334,375,304	\$	334,375,304	\$	_
82xx	· · · · · · · · · · · · · · · · · · ·	4	89,908	۳	89,908	т.	_
83xx			,		-		-
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		-
86хх	Other Local Revenues		1,416,980		1,416,980		<u> </u>
TOTAL	REVENUE	\$	383,719,766	\$	383,719,766	\$	-
	4						
11xx	Teacher Salaries	\$	177,900,475	\$	177,900,475	\$	-
12xx	Certif Pupil Support Salaries		8,063,618		8,063,618		-
13xx	Certf Superv & Admin Salaries		14,871,820		14,871,820		-
19xx			1,221,294		1,221,294		_
21xx	Sal Ins Aides For Dir Teach As		889,507		889,507 11,628,275		_
22xx 23xx	Classified Support Salary Class Supv & Admin Salaries		11,628,275 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			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			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 Housekping 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 74xx	Direct Support/Indirect Costs Debt Service		(6,212,320)		(6,212,320)		-
			242 570 274		242 570 274		
IUIAL	EXPENDITURES	<u>\$</u>	342,579,274	_\$_	342,579,274	<u>\$</u>	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES		41,140,492	\$	41,140,492	\$	•
89xx	Other Financing Sources	\$	(49,323,559)	\$	(49,323,559)	\$	-
76xx	Interfund Transfers Out	7	1,705,797	,	1,705,797	,	
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(9,888,864)	\$	(9,888,864)	\$	-
SECUTIVE (SUBSECUL)			An other is	200008737		m=2700	CONTRACTOR AND AND AND AND AND AND AND AND AND AND
0704	DECINANDO DALANCE	r	EA E02 800	•	E4 E22 C00	•	
9791	BEGINNING BALANCE	<u>\$</u>	54,523,609	\$	54,523,609	<u>\$</u>	-
9791	ENDING BALANCE	\$	44,634,745	\$	44,634,745	\$	
COMPO	NENTS 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	\$	_
. JINL		 _	1 1100 111 10		,,, 15	<u> </u>	

2011/12 FISCAL YEAR JULY, 2013 BUDGET REVISION SUMMARY December 12, 2013

FUND 01 - FEDERAL			45 DAY PROPOSED		ROPOSED	CHANGE	
01vv	Federal Revenue	\$	9,930,016	\$	9,930,016	\$	_
82xx		P	18,471,535	4	18,471,535	Ψ	-
	Other State Revenue		-				_
86xx					-		_
							
TOTAL	REVENUE	<u>\$</u>	28,401,551	\$	28,401,551	\$	
11xx	Teacher Salaries	\$	4,423,036	\$	4,423,036	\$	_
12xx		•	1,010,533	т.	1,010,533	'	-
13xx	, ,,		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	* * * * * * * * * * * * * * * * * * * *		448,125		448,125		-
23xx			-				-
24xx	•		885,387		885,387		-
29xx			18,920		18,920		-
31xx			656,719		656,719		-
32xx 33xx	PERS OASDHI/Medicare		687,127		687,127		-
34xx			582,694 3,324,910		582,694 3,324,910		_
35xx			7,060		7,060		_
36xx			281,277		281,277		-
37xx			538,646		538,646		
	Life Insurance		15,201		15,201		_
41xx			15,201		-		_
	Books/Reference Materials		62,803		62,803		_
43xx			3,841,210		3,841,210		-
44xx	• •		338,648		338,648		-
51xx			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			737,668		737,668		-
58xx	• • • • • • • • • • • • • • • • • • • •		332,919		332,919		-
59xx			6,098		6,098		-
62xx	5 ,		-		-		
64xx	• •		30,000		30,000		-
71xx			50,442		50,442		-
72xx 73xx	•		50,000		50,000		-
			1,286,469		1,286,469		
TOTAL	EXPENDITURES	<u> \$ </u>	29,053,630		29,053,630	\$	-
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(652,079)	\$	(652,079)	\$	-
80~	Other Financing Sources	\$	652,079	\$	652,079	\$	_
	Interfund Transfers Out	4	032,079	₽	-	₽	-
		_		<u>_</u>			
NEIIN	CREASE (DECREASE) IN FUND BALANCE	<u>\$</u>		<u>\$</u>	-	<u></u> \$	
9791	BEGINNING BALANCE	\$	3,855,066	\$	3,855,066	\$	
2121	BEGINNING BALANCE	<u> </u>	3,833,086	-	3,033,000	-	
9791	ENDING BALANCE	<u>\$</u>	3,855,066	\$	3,855,066	\$	-
COMPO	NENTS OF ENDING BALANCE						
9712	Stores	\$	_	\$		\$	_
9740		4	3,855,066	4	3,855,066	4	_
9780	Assigned Amount		-,,		-,,		-
9790	Unassigned/Unappropriated Amount						-
							-
TOTAL	DESERVES	+	2 0EF 066	*	3 000 000	¢	_
IOIAL	RESERVES	<u>\$</u>	3,855,066	<u>\$</u>	3,855,066	Đ	

2010/11 FISCAL YEAR JULY, 2013 BUDGET REVISION SUMMARY December 12, 2013

	4		,		 1		
	FUND 01 - STATE		45 DAY <u>PROPOSED</u>	<u> </u>	PROPOSED		<u>CHANGE</u>
9000	Revenue Limit Sources	\$	7 176 604	÷	7 176 604	\$	_
80xx 83xx		Þ	7,176,694 42,588,145	\$	7,176,694 42,588,145	₹	-
85xx			9,734,623		9,734,623		_
86xx	Other Local Revenues		295,000		295,000		-
87xx	Other Local Revenues						
TOTAL	REVENUE	\$	59,794,462	<u>\$</u>	59,794,462	\$	-
11xx	Teacher Salaries	\$	25,604,778	\$	25,604,778	\$	
12xx	Certif Pupil Support Salaries		3,945,610		3,945,610		-
13xx			636,299		726,646		90,347
19xx			3,360,949		3,439,277		78,328
21xx 22xx			10,411,726		10,411,726 5,677,256		- 350
22xx 23xx			5,676,906 473,287		3,677,236 473,287		330
24xx			922,299		922,299		_
29xx			176,775		176,775		-
31xx			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			27,286		27,370		84
36xx			1,058,174		1,061,548		3,374
37xx			2,069,802		2,075,151		5,349
38xx			23,644		23,644		-
39xx 41xx			52,493		52,680		187
42xx			1,687,868 123,840		1,687,868 123,840		-
43xx	,		3,513,563		3,297,772		(215,791)
44xx	• •		287,251		287,251		(213,131)
51xx			13,855,527		13,855,527		-
52xx			142,413		142,413		-
53xx	Dues And Membership		2,950		2,950		-
55xx	Utilitles And Housekping Serv		7,580		7,580		-
56xx	, ., .,		192,316		192,316		-
57xx	, <u>, , , , , , , , , , , , , , , , , , </u>		(1,626,063)		(1,626,763)		(700)
58xx			857,824		857,824		-
59xx			23,429		23,429		-
64xx 65xx	• •		333,000 94,456		333,000 94,456		-
71xx			1,691,084		1,691,084		-
72xx			1,031,007		1,051,007		-
73xx			2,880,026		2,880,026		_
74xx	Debt Service						
TOTAL	EXPENDITURES	\$	97,330,129	\$	97,330,129	\$	-
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	_\$	(37,535,667)	\$	(37,535,667)	<u>\$</u>	-
89xx 76xx		\$	37,441,211	\$	37,441,211	\$	-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(94,456)	\$	(94,456)	\$	-
9791	BEGINNING BALANCE	- 130/72/2016 C	7,092,257	\$ ***	7,092,257	\$ \$	
9791	ENDING BALANCE	\$		<u>*</u>	6,997,801	\$	
		<u> </u>	6,997,801	Ψ	0,997,001	*	
	DNENTS OF ENDING BALANCE						
9712	Stores	\$	263,437	\$	263,437	\$	-
9740	Restricted		6,734,364		6,734,364		-
9780	_						-
9790	Unassigned/Unappropriated Amount						-
							- -
TOTAL	RESERVES	\$	6,997,801	\$	6,997,801	<u>\$</u>	<u>-</u>

2010/11 FISCAL YEAR JULY, 2013 BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - LOCAL		45 DAY PROPOSED		PROPOSED	CHANGE		
80xx	Revenue Limit Sources	\$	-	\$	-	\$	-	
82xx			37,864		37,864		-	
85xx 86xx	Other State Revenue 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		4	-	•	-	•	•	
13xx			108,301		108,301		-	
19xx 21xx			-		<u>.</u>		-	
22xx			3,101,041		3,101,041		_	
23xx	• • • • • • • • • • • • • • • • • • • •		514,770		514,770		-	
24xx	•		367,121		367,121		-	
29xx			-				-	
31xx			30,224		30,224		=	
32xx			421,874		421,874		-	
33xx 34xx	•		299,160 801,789		299,160 801,789		_	
35xx			2,176		2,176		- -	
36xx	, ,		86,986		86,986		-	
37xx	EGBERT Contribution		146,889		146,889		-	
38xx			59,231		59,231		-	
39xx	Life Insurance		4,285		4,285		-	
41xx			-		-		-	
42xx			291		291		-	
43xx	• •		1,261,293		1,263,456		2,163	
44xx			150,375		182,071		31,696	
47xx 51xx			-		-		-	
52xx	-		8,846		8,846			
53xx			-		-		_	
54xx	•		-		-		-	
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	•		247,158		247,433		275	
59xx			20,521		20,521		-	
61xx 62xx	•		-		-		-	
64xx			-		_		-	
65xx	- 1		25,267		25,267		-	
72xx	Other Transfers Out		25,207		-		-	
73xx	Direct Support/Indirect Costs		537,287		537,287			
TOTAL	EXPENDITURES	\$	14,200,375	\$	14,223,968	\$	23,593	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,316,183)	\$	(12,316,183)	\$	-	
gavv	Other Financing Sources	\$	11,230,269	\$	11,230,269	\$		
	Interfund Transfers Out	Ψ	-	Ψ	-	Ψ	-	
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(1,085,914)	\$	(1,085,914)	\$	-	
TI de la companya de				1	4	B = B		
9791	BEGINNING BALANCE	\$	4,678,103	\$	4,678,103	\$.=	
9791	ENDING BALANCE	\$	3,592,189	\$	3,592,189	\$	•	
COMPO	NENTS OF ENDING BALANCE							
9712	Stores							
9740		\$	3,592,189	\$	3,592,189	\$	-	
9780			=		-		-	
9790	Unassigned/Unappropriated Amount						•	
							<u> </u>	
TOTAL	RESERVES	\$	3,592,189	\$	3,592,189	\$	-	
IOIAL	THOMIST NO.	<u> </u>	3,332,103	<u> </u>	3,332,103			

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

	FUND 49 - SPECIAL PROJECTS		45 DAY PROPOSED	<u>F</u>	PROPOSED	CHANGE		
				•				
	Other Local Revenues Other Local Revenues	\$	336,126	\$	336,126 -	\$	-	
TOTAL	_ REVENUE	\$	336,126	\$	336,126	\$	-	
	Classified Support Salaries	\$	-	\$	-	\$	-	
	Class Supv & Admin Salaries Clerical Technical & Ofc Salary		574,437 760,680		574,437 760,680		-	
	STRS		700,000		700,000		-	
	PERS		146,722		146,722		_	
	OASDHI/Medicare		98,293		98,293		-	
	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		-	
	Life Insurance		1,656		1,656		-	
	Materials & Supplies		15,600		15,600		-	
	Non-Capitalized Equipment		13,000		13,000		-	
	Travel & Conference		17,050		17,050		-	
	Utilities & Housekeeping Services		705 160		- 20E 160		-	
	Rentals, Repairs & Leases Dir Cost For Interpgm/Interfnd		205,160 9,250		205,160 9,250		<u>-</u>	
	Other Exp of Districtwide Ops		391,400		391,400		_	
	Communications		5,000		5,000		_	
	Sites and Improvement of Sites		350,845		350,845		_	
	New Buildings & Improv of Bldgs		4,101,492		4,121,492		20,000	
	New Equipment		17,132		17,132			
	Other Transfers Out		<u> </u>					
TOTAL	. EXPENDITURES	\$	7,109,539	<u>\$</u>	7,129,539	\$	20,000	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(6,773,413)	\$	(6,793,413)	\$	(20,000)	
89xx	Other Financing Sources	\$	846,000	\$	846,000	\$	-	
	Interfund Transfers Out	Ψ	-	4	-	4	-	
NET IN	ICREASE (DECREASE) IN FUND BALANCE	\$	(5,927,413)	\$	(5,947,413)	\$	(20,000)	
9791	BEGINNING BALANCE	\$	20,675,727	\$	20,675,727	\$	- W XIII	
9791	ENDING BALANCE	\$	14,748,314	\$	14,728,314	\$	(20,000)	
COMP	ONENTS OF ENDING BALANCE							
9740	Restricted	\$	-	\$	_	\$	-	
	Reserve for Economic Uncertainties	*	14,748,314	Ψ	14,728,314	4	(20,000)	
			,, .0,01 (,. 20,0 2 1		(=0,000)	
							-	
TOTAL	RESERVES	\$	14,748,314	\$	14,728,314	\$	(20,000)	
		<u>. T</u>			,			

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

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

<u>MGMT</u>	RESC	PROGRAM DESCRIPTION	<u>AMOUNT</u>	PROGRAM DESCRIPTION
General Fu	nd - Unre	stricted Programs		
1510	0000	Regular Education (K-6)	\$0	Realign existing resources.
2312	0000	Student Fees		Realign existing resources.
5260	0000	Property Damage/Loss		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			\$0	- -
General Fu	nd - Fede	ral Programs		
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		Realign existing resources.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	-
General Fu	nd - State	Programs		
4900	6010	After School Education and Safety (ASES)	\$0	Realign existing resources.
4030	6520	Special Education: Project Workability I		Realign existing resources.
4900	7091	Economic Impact Aid: Limited Eng Proficiency		Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	
General Fu	nd - Loca	l Programs		
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		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			\$39,600	- · · · · · · · · · · · · · · · · · · ·
Fund 13 - F	ood Serv	ices		
5610	5370	Fresh Fruit & Vegetable Prgm	\$2,824	Establish budget in accordance with award.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$2,824	

Report No. BUD TRANS 08-30-13.xls

ELK GROVE UNIFIED SCHOOL DISTRICT Budget Department

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

	FUND 04 ALL	July 31, 2013 PROPOSED			DRODOSED		CHANGE
TOTAL R	FUND 01 - ALL	\$ 473,823,564		\$	PROPOSED 473,863,164	¢	39,600
IOIALK	EVENUE	P	7/3,023,307	<u> </u>	7/3,003,107	<u> </u>	33,000
1xxx	Certificated Salaries	\$	244,101,302	\$	244,220,673	\$	119,371
2xxx	Classified Salaries	т.	62,544,903	Т	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		-		<u> </u>		<u> </u>
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	4	1,705,797	Ψ	1,705,797	т	-
			-,,,,,		- //		-
NET INC	REASE (DECREASE) IN FUND BALANCE	\$	(11,069,234)	\$	(11,069,234)	\$	-
	,			WWW.X / / / / / / / / / / / / / / / / / /			
9791	BEGINNING BALANCE	\$	70,149,035	\$	70,149,035	\$	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
0701	DESIRATION DALATON	<u> </u>	70,140,000	-			
9791	ENDING BALANCE	\$	59,079,801	<u>\$</u>	59,079,801	\$	·
COMPON	IENTS 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		<u></u>				<u> </u>
TOTAL R	ESERVES	\$	59,079,801	\$	59,079,801	\$	-

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

	I						
	FUND 01 - UNRESTRICTED		July 31, 2013 <u>PROPOSED</u>	j	PROPOSED		CHANGE
80xx	Revenue Limit Sources	\$	334,375,304	\$	334,375,304	\$	_
82xx		٣	89,908	Ψ.	89,908	т	-
83xx			-		-		•
84xx	·		13,143,312		13,143,312		-
85xx			32,952,328		32,952,328		-
87xx			1,741,934		1,741,934		-
86xx			1,416,980		1,416,980		
TOTAL	. REVENUE	<u>\$</u>	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	Certf 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			17,960,747		17,962,240		1,493
29xx			1,058,326		1,058,326		· <u>-</u>
31xx			16,504,737		16,504,894		157
32xx			3,607,289		3,607,336		47
33xx			5,530,809		5,530,956		147
34xx	·		38,326,908		38,326,908		
35xx			165,865		165,869		4
36xx			4,685,153		4,685,227		74
37xx			11,910,702				61
38xx			• •		11,910,763		01
39xx			507		507		-
			1,797,385		1,797,385		(4.064)
41xx			2,927,864		2,926,800		(1,064)
42xx	Books/Reference Materials		224,785		226,155		1,370
43xx			3,505,670		3,471,948		(33,722)
44xx			4,028,593		4,028,888		295
47xx					•		-
51xx	-		2,949,803		2,949,803		-
52xx			155,315		155,615		300
53xx	•		61,179		61,179		. •
54xx			2,489,991		2,488,922		(1,069)
55xx	Utilities And Housekping 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			-		-		-
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	<u>\$</u>	342,579,274	\$	342,579,274	\$	-
- V0-0	CONTROLLING DELICATION OF THE TAXABLE DATE.		44 440 400		44 440 400		
	S (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$</u>	41,140,492	\$	41,140,492	_\$_	
89xx		\$	(49,323,559)	\$	(49,323,559)	\$	-
76xx	Interfund Transfers Out		1,705,797		1,705,797		-
NETIN	CREASE (DECREASE) IN FUND BALANCE	\$	(9,888,864)	\$	(9,888,864)	\$	-
7.01			AND THE PROPERTY OF THE PARTY O				
9791	BEGINNING BALANCE	\$	54,523,609	\$	54,523,609	\$	•
9791	ENDING BALANCE	\$	44,634,745	\$	44,634,745	\$	-
COMPO	ONENTS OF ENDING BALANCE						
9711	Revolving Cash	\$	140,000	\$	140,000	\$	-
9712	-	т.	136,347	•	136,347	*	-
9713							-
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		-11		,,		
	÷ , , , ,						
TOTAL	RESERVES	\$	44,634,745	\$	44,634,745	\$	

2011/12 FISCAL YEAR AUGUST, 2013 BUDGET REVISION SUMMARY December 12, 2013

			•				
	FUND 01 - FEDERAL		July 31, 2013 PROPOSED	F	PROPOSED		CHANGE
	Federal Revenue	\$	9,930,016	\$	9,930,016	\$	-
82xx			18,471,535		18,471,535		-
85xx	•		-		-		, -
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	Certf Superv & Admin Salaries		307,472		307,472		_
19xx	Other Certificated Salaries		2,220,392		2,242,981		22,589
21xx			4,748,244		4,748,244		-
22xx			448,125		448,125		-
	Class Supv & Admin Salaries						
24xx			885,387		887,287		1,900
29xx			18,920		18,920		-
31xx			656,719		658,583		1,864
	PERS OASDHI/Medicare		687,127		687,350		223 474
33xx 34xx	•		582,694		583,168		4,4 4,352
35xx			3,324,910		3,329,262		4,352 12
36xx			7,060		7,072 281,767		. 490
37xx	•		281,277 538 646		•		749
39xx			538,646 15,201		539,395 15,241		40
41xx			15,201		13,271		-
42xx			62,803		62,803		_
43xx	·		3,841,210		3,808,517		(32,693)
44xx	• •		338,648		338,648		(32,033)
51xx			2,007,959		2,007,959		-
52xx	•		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			6,098		6,098		-
62xx			-		-		-
64xx			30,000		30,000		-
71xx			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	\$	-
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(652,079)	\$	(652,079)	\$	<u>-</u>
80~~	Other Financing Sources	\$	652,079	\$	652,079	\$	_
	Interfund Transfers Out	Ψ	-	φ	-	Ψ	-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	-	\$	_	\$	-
9791	BEGINNING BALANCE	\$	3,855,066	\$	3,855,066	<u>\$</u>	_
9791	ENDING BALANCE	\$	3,855,066	\$	3,855,066	\$	
СОМРО	DIENTS OF ENDING BALANCE		,				
	•						
9712		\$		\$	-	\$	-
9740			3,855,066		3,855,066		-
9780 9790	Assigned Amount Unassigned/Unappropriated Amount						<u>.</u> -
3/30	опазэіднец/опарргорнасей Антоинс						-
							-
TOTAL	RESERVES	\$	3,855,066	\$	3,855,066	\$	-
					_		•

2010/11 FISCAL YEAR AUGUST, 2013 BUDGET REVISION SUMMARY December 12, 2013

			_,				
	FUND 01 - STATE		July 31, 2013 PROPOSED	Ī	PROPOSED		CHANGE
90.04	Devenue Limit Courses		7 176 604	*	7 176 604		
80xx 83xx	Revenue Limit Sources Other State Revenue	\$	7,176,694 42,588,145	\$	7,176,694 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		233,000	_	233,000	_	_
TOTAL	REVENUE	\$	59,794,462	\$	59,794,462	\$	_
11xx	Teacher Salaries	\$	25,604,778	\$	25,727,637	\$	122,859
12xx		Ψ	3,945,610	Ψ	3,945,610	4	122,033
13xx			726,646		726,646		_
19xx			3,439,277		3,410,525		(28,752)
21xx			10,411,726		10,409,493		(2,233)
22xx			5,677,256		5,684,304		7,048
	Class Supv & Admin Salaries		473,287		473,287		-
24xx	·		922,299		956,729		34,430
29xx			176,775		181,175		4,400
31xx			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			142,413		141,513		(900)
53xx	· · · · · · · · · · · · · · · · · · ·		2,950		2,950		-
55xx			7,580		7,580		-
56xx	· · · · · · · · · · · · · · · · · · ·		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 71xx	Equipment Replacement Tuition		94,456		94,456		-
72xx			1,691,084		1,691,084		_
73xx	Direct Support/Indirect Costs		2,880,026		2,880,026		_
74xx	Debt Service		-				
TOTAL	EXPENDITURES	\$	97,330,129	\$	97,330,129	\$	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(37,535,667)	\$	(37,535,667)	\$	
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	37,441,211	\$	37,441,211	\$	-
NET IN			(04.455)		(04.455)	_	
NETIN	CREASE (DECREASE) IN FUND BALANCE	\$	(94,456)	\$	(94,456)	<u>\$</u>	-
0704	DECEMBER OF A LANCE		7,000,057	•	7.000.057		
9791	BEGINNING BALANCE	\$	7,092,257	<u>\$</u>	7,092,257	<u>\$</u>	
9791	ENDING BALANCE	<u>\$</u>	6,997,801	\$	6,997,801	\$	-
COMPC	NENTS 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	\$	
	•						

2010/11 FISCAL YEAR AUGUST, 2013 BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - LOCAL	July 31, 2013 PROPOSED			ROPOSED	CHANGE		
80xx	Revenue Limit Sources	\$	-	\$	-	\$		
82xx 85xx	Federal Revenue Other State Revenue		37,864		37,864		-	
86xx	Other Local Revenues		1,869,921		1,909,521		39,600	
TOTAL	REVENUE	<u>_\$</u>	1,907,785	\$	1,947,385	\$	39,600	
11xx	Teacher Salaries	\$	258,050	\$	258,445	\$	395	
12xx		*	-	7	-	•	-	
13xx			108,301		108,301		-	
19xx			•		•		-	
21xx 22xx			3,101,041		3,101,041		_	
23xx			514,770		514,770		_	
24xx			367,121		367,121		-	
29xx			-		· -		-	
31xx			30,224		30,257		33	
32xx			421,874		421,874		-	
33xx 34xx	• • • •		299,160		299,166		6	
35xx	***************************************		801,789 2,176		801,789 2,176		_	
36xx			86,986		86,994		- 8	
37xx	•		146,889		146,897		8	
38xx			59,231		59,231		-	
39xx	Life Insurance		4,285		4,285		-	
	Textbooks		-		-		-	
42xx	•		291		291		-	
43xx			1,263,456		1,264,986		1,530	
44xx 47xx			182,071		197,927		15,856	
51xx			-		-			
	Travel And Conference		8,846		8,846		_	
53xx			-		-,-,-		-	
54xx	Insurance		-		-		-	
55xx			68,217		68,217		-	
	Rentals, Repairs & Leases		440,942		441,252		310	
57xx			5,227,740		5,228,140		400	
58xx 59xx			247,433 20,521		257,433		10,000	
61xx			20,321		20,521		-	
62xx	• • • • • • • • • • • • • • • • • • • •		-		-		_	
64xx			-		_		-	
65xx	• • • • • • • • • • • • • • • • • • • •		25,267		36,321		11,054	
72xx 73xx			- 537,287		- 537,287		-	
	EXPENDITURES	\$	14,223,968				39,600	
				<u>\$</u>	14,263,568	<u>\$</u>	39,000	
	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,316,183)	\$	(12,316,183)	<u> </u>	-	
	Other Financing Sources Interfund Transfers Out	\$	11,230,269	\$	11,230,269	\$	-	
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(1,085,914)	\$	(1,085,914)	\$	-	
9791	BEGINNING BALANCE	\$	4,678,103	\$	4,678,103	\$	Salarina de la companya del companya de la companya del companya de la companya del la companya de la companya	
9791	ENDING BALANCE	\$	3,592,189	\$	3,592,189	\$	-	
COMPO	NENTS OF ENDING BALANCE							
9712	Stores							
9712 9740		\$	3,592,189	\$	3,592,189	\$		
9780		4	2/225/103	Ψ	-	Ψ	-	
9790	-						-	
TOTAL	RESERVES	\$	3,592,189	\$	3,592,189	\$	_	
		*	3,332,103		JJ372,103	<u>4-</u>		

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

	FUND 13 - CAFETERIA		July 31, 2013 PROPOSED		PROPOSED	CHANGE		
82xx	Federal Revenue	\$	14,500,000	\$	14,502,824	\$	2,824	
85xx	Other State Revenue		1,200,000	•	1,200,000	,	· <u>-</u>	
86xx	Other Local Revenues		7,670,728		7,670,728		-	
ТОТА	L REVENUE	\$	23,370,728	\$	23,373,552	\$	2,824	
22xx	Classified Support Salary	\$	6,570,011	\$	6,570,011	\$	-	
	Class Supv & Admin Salaries		685,575		685,575		-	
	Clerical Technical & Ofc Salary		272,043		272,043		-	
	PERS		795,969		795,969		-	
	OASDHI/Medicare		570,465		570,465		-	
	Health & Welfare		1,973,868		1,973,868		-	
	Unemployment Worker's Compensation		3,763		3,763		-	
	EGBERT Contribution		150,548		150,548		-	
	PERS Reduction		439,484 978		439,484 978		-	
	Life Insurance		13,020		13,020		_	
	Materials & Supplies		1,894,640		1,897,464		2,824	
	Non-Capitalized Equipment		152,305		152,305		2,027	
	Food Service Supplies		8,686,701		8,686,701		_	
	Travel And Conference		35,000		35,000		_	
53xx	Dues And Membership		350		350		-	
55xx	Utilities And Housekping Serv		272,600		272,600		-	
	Rentals, Repairs & Leases		317,200		317,200		-	
	Dir Cost For Interpgm/Interfnd		4,843		4,843		-	
	Other Exp Of Districtwide Ops		329,704		329,704		-	
	Communications		45,720		45,720		-	
	New Buildings & Improvement of Bldgs		-		-		-	
	New Equipment		24,100		24,100		-	
	Equipment Replacement Direct Support/Indirect Costs		- 1,149,132		1,149,132		-	
	EXPENDITURES	\$	24,388,019	\$	24,390,843	\$	2,824	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(1,017,291)	\$	(1,017,291)	\$	-	
	Other Financing Sources Interfund Transfers Out	\$	826,610	\$	826,610	\$	- -	
	ICREASE (DECREASE) IN FUND BALANCE	\$	(190,681)	\$	(190,681)	\$		
	BEGINNING BALANCE	\$	2,424,568	\$	2,424,568	\$	-	
9791	ENDING BALANCE	\$	2,233,887	\$	2,233,887	\$		
COMP	ONENTS OF ENDING BALANCE							
9711	Revolving Cash	\$	13,381	\$	13,381	\$	-	
9712	Stores	-	1,142,928		1,142,928	•	-	
	Prepaid Expenditures		-		-		-	
	Restricted		967,813		967,813		-	
	Assigned		109,765		109,765		-	
	Reserve for Economic Uncertainties Unassigned/Unappropriated Amount						-	
2130	onassigned onappropriated Amount		<u>.</u>		<u> </u>		-	
TOTAL	RESERVES	\$	2,233,887	\$	2,233,887	_\$	-	

Budget Department

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
-		stricted Programs		
2200	0000	Regular Education (9-12)	•	2012-13 carryover.
4030	0000	Student Services		ASD Certification carryover.
4230	0000	High School Graduation		2012-13 carryover.
4240	0000	Ag Vehicle Replacement Reserve		2012-13 carryover.
4450	0000	Director of Curriculum		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)		2012-13 carryover.
4250	0370	Supple Programs: Spec Secondary (SSP)		2012-13 carryover.
4250	0377	CTE Equipment and Supplies		2012-13 carryover.
		penditures/Interfund Transfers Out	(\$335,620)	•
				•
General Fu	<u>ıd - Fede</u> i	ral 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		2012-13 carryover.
3711	3345	Special Education: IDEA PreK Staff Develop		2012-13 carryover.
4250	3550	Voc & Applied Tech Secondary II C, Sec 131		2012-13 carryover.
4040	4035	NCLB: Title II, Part A, Teacher Quality		2012-13 carryover.
4040	4036	SD: Administrator Training (AB430)		2012-13 carryover.
4040	4050	NCLB: Title III, Part B, CaMSP (eSCI)		2012-13 carryover.
4900	4124	NCLB: Title IV, Part B, 21st Century		2012-13 carryover.
4900	4203	Title III - Limited English Proficiency (LEP)		2012-13 carryover.
4350	5630	NCLB: Title X, McKinney-Vento		2012-13 carryover.
4040	5822	NCLB: Title III, Part B, CaMSP (eSCI)		2012-13 carryover.
5080	5826	Safe Routes to School		2012-13 carryover.
5610	5828	Cancer Prevention and Nutrition		2012-13 carryover.
	5832	California GEAR UP		
4020				2012-13 carryover.
4900	5855	Program improvement - General		2012-13 carryover.
4900	5858	Afterschool Twilight - Site		2012-13 carryover.
4900	5859	Title 1 Professional Learning		2012-13 carryover.
4900	5860	Afterschool Twilight		2012-13 carryover.
4900	5861	ASSETs Family Literacy		2012-13 carryover.
4900	5862	ASSETs Equitable Access		2012-13 carryover.
Net Char	ige to Ex	penditures/Interfund Transfers Out	\$11 <u>,</u> 247,943	
General Fur	nd - State	Programs		
4900	6010	After School Education and Safety (ASES)	\$128 465	2012-13 carryover.
4250	6378	CA Health/Science Cap Building		2012-13 carryover.
4250	6385	CA Partnership Academies Prgm Grant		2012-13 carryover.
4250	6386	CA Partnership Green Academies Grant	· ·	2012-13 carryover.
4350	6690	Tobacco Use Prevt Ed (TUPE) Grades 6-12	· · · · · · · · · · · · · · · · · · ·	2012-13 carryover.
4900	7091	Economic Impact Aid: Limited Eng Proficiency		2012-13 carryover.
4900	7220	Partnership Academies Program		2012-13 carryover.
4250 5690	7230	Transportation: Home To School		•
4900	7230 7891	(EIA)/Compensatory Education		Realign existing resources.
		•		,2012-13 carryover.
Net Char	ige to Exp	penditures/Interfund Transfers Out	\$2,925,504	:

Budget Department

<u>MGMT</u>	RESC	PROGRAM DESCRIPTION	<u>AMOUNT</u>	PROGRAM DESCRIPTION
General Fun	ıd - Loca	l Programs		
5640	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5516	9012	Virtual Server		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		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)		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)		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		2012-13 carryover.
4020	9376	Jazz Dance Donations-LCHS		2012-13 carryover.
4010	9402	PG&E Bright Ideas		2012-13 carryover.
4020	9402	PG&E Bright Ideas		2012-13 carryover.
4020	9403	State Farm - Solar Case Project	\$672	2012-13 carryover.

Budget Department

MORAT	DECO		ABIOLISIT	DDOCDAM DESCRIPTION
MGMT 4020	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
4020	9406	SMUD-Don't Trash the Trails - MTHS		2012-13 carryover.
4020	9408	Caring for Our Watersheds		2012-13 carryover.
4020	9413	Yolo/Don't Trash the Trails		2012-13 carryover.
4010	9415	Hawk Academy - Hein		2012-13 carryover.
4350	9417	Teen Parent Program - Kaiser		2012-13 carryover.
4350	9418	Sierra Health Foundation -A Place of My Own		2012-13 carryover.
4020	9419	United Health Heroes - FLHS		2012-13 carryover.
4020	9421	UCCI Pathways-PGHS		2012-13 carryover.
4020	9422	Sacramento Kings Foundation-LCHS	· •	2012-13 carryover.
5610	9423	Shaping Healthy Choices (SHCP)		2012-13 carryover.
4040	9424	Bechtel Fnd K-8 CCSS-M		2012-13 carryover.
4250	9505	CACHE-VHS		2012-13 carryover.
5040	9506	Student Teaching/NU		2012-13 carryover.
4020	9508	Community Foundation		2012-13 carryover.
4030	9508	Community Foundation		2012-13 carryover.
4040	9510	Education and Environment Initiative (EEI)		2012-13 carryover.
4010	9511	State Street Great Ideas Grant		2012-13 carryover.
4010	9512	Free to Learn - Center Youth Citizenship		2012-13 carryover.
4010	9515	Reaching Resolution - CYC		2012-13 carryover.
4020	9516	Stormwater Quality		2012-13 carryover.
4020	9517	Elk Grove Rotary Foundation		2012-13 carryover.
4020	9518	SMUD - Laguna Creek High School		2012-13 carryover.
4030	9519	Schwab Collaborative Challenge		2012-13 carryover.
4010	9520	Great Valley Center Success Fund		2012-13 carryover.
4020	9520	Great Valley Center Success Fund		2012-13 carryover.
5610	9521	Harvest of the Month		2012-13 carryover.
4020	9522	Robotics-Intuitive Surgical Operations (COHS)		2012-13 carryover.
4250	9523	Safeway Foundation		2012-13 carryover.
4020	9525	Robotics-LCHS Brin Wojcicki		2012-13 carryover.
4250	9529	STEPS Academy/Project Lead The Way (PLTW)		2012-13 carryover.
4250	9530	Ford Pass		2012-13 carryover.
4020	9532	Sacramento Kings Foundation-FLHS VAPA		2012-13 carryover.
4250	9538	Jordan Fundamentals Grant		2012-13 carryover.
4010	9539	Target Donations		2012-13 carryover.
5610	9540	Produce Box Rebates-FNS		2012-13 carryover.
0050	9544	Stupski Foundation		2012-13 carryover.
2540	9545	Toolbox for Education		2012-13 carryover.
4010	9545	Toolbox for Education		2012-13 carryover.
4020	9545	Toolbox for Education		2012-13 carryover.
4040	9546	Ride to the Refuge		2012-13 carryover.
4030	9558	Kerr ILS - Volunteer Donations		2012-13 carryover.
4010	9564	Safe Routes to School		2012-13 carryover.
4250	9566	EDS Technology Grant		2012-13 carryover.
5510	9566	EDS Technology Grant		2012-13 carryover.
4020	9570	Buck Foundation - International Baccalaureate		2012-13 carryover.
4040	9571	University of Southern Maine - SEED		2012-13 carryover.
4010	9575	Lowe's Charitable & Educational Foundation		2012-13 carryover.
4020	9575	Lowe's Charitable & Educational Foundation	· · · · · · · · · · · · · · · · · · ·	2012-13 carryover.
5680	9576	Bus Replacement Fund		2012-13 carryover.
4010	9578	Teaching It Forward Grant - Reese ES		2012-13 carryover.
4010	9580	Best Buy Grant - Butler		2012-13 carryover.
4020	9581	Air & Waste Mgmt Assoc-SHS		2012-13 carryover.
4010	9583	The NEA Foundation - U House		2012-13 carryover.
4350	9586	Kaiser SHARP Support Grant		2012-13 carryover.
5610	9587	Schwan's Equipment Grant		2012-13 carryover.
4010	9588	Barona Education Grant - Castello ES	\$327	2012-13 carryover.

Budget Department

<u>MGMT</u>	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION					
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		2012-13 carryover.					
4020	9599	AMGEN - Albiani Middle School	\$693	2012-13 carryover.					
5260	9601	School Insurance Authority Payments	\$305,307	2012-13 carryover.					
Net Cha	ange to Ex	penditures/Interfund Transfers Out	\$7,897,431	•					
Fund 09 - 6	Charter Sc	<u>chool</u>							
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 Cha	inge to Ex	penditures/Interfund Transfers Out	\$87,727	:					
Fund 11 - /	Adult Edu	cation							
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 Cha	inge to Ex	penditures/Interfund Transfers Out	\$88,935	:					
Fund 12 - 0	Child Deve	elopment							
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 Cha	inge to Ex	penditures/Interfund Transfers Out	\$206,573	:					
Fund 13 - F	Fund 13 - Food Services								
5610	5829	Healthier US Schl Chlng-HUSCC	\$15,431	2012-13 carryover.					
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$15,431						

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Budget Department

	August 30, 2013									
	FUND 01 - ALL	PROPOSED			PROPOSED	CHANGE				
TOTAL F	REVENUE	\$	473,863,164	_\$_	493,874,728	\$	20,011,564			
1xxx	Certificated Salaries	\$	244,220,673	\$	249,694,507	\$	5,473,83 4			
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		1,7 4 1,526		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 F	XPENDITURES	\$	483,226,601	\$	504,961,859	¢	21,735,258			
101712	AL ENDITORIES	<u> </u>	103,220,001	<u> </u>	307,301,039	-	21,733,230			
EXCESS	(DEFICIENCY) REVENUE OVER EXPENDITURES	d	(9,363,437)	đ	(11 007 121)	Æ	(1 722 604)			
LACECO	APELIOIEMOT) WEASHOE GASIV EXILEMENT OVER	-P	(107,000,0		(11,087,131)	_\$	(1,723,694)			
89xx	Other Financing Sources	4								
76xx	Interfund Transfers Out	\$	1 705 707	\$	4 705 707	\$	-			
7000	Interfulid Transfers Out		1,705,797		1,705,797		-			
NET INC	REASE (DECREASE) IN FUND BALANCE	ф.	(11.060.324)		(12.702.020)	<u>_</u>	(1.722.604)			
METINO	CLASE (DESCREASE) IN FUND BALANCE	\$	(11,069,234)	\$	(12,792,928)	<u> \$ </u>	(1,723,694)			
		2000 1 20								
9791	BEGINNING BALANCE	\$	70,149,035	\$	74,534,034	\$	4,384,999			
	•									
9791	ENDING BALANCE	\$	59,079,801	\$	61,741,106	\$	2,661,305			
	•									
COMPON	IENTS OF ENDING BALANCE									
971x	Non Spendable Assets	\$	539,784	\$	687,168	\$	147,384			
9740	Restricted Reserve	Ψ	14,181,619	Ψ	18,610,305	Φ	•			
9745	Stabilization Arrangements		14, 101,019		10,010,305		4,428,686			
9750	Other Commitments		•		-		-			
9780	Assigned						-			
9700	Reserve for Future Year Deficits		24 250 200		22 442 622		-			
9789	· · · · · · · · · · · · · · · · · · ·		34,358,398		32,443,633		(1,914,765)			
9789 9790	Reserve for Economic Uncertainties (2%)		10,000,000		10,000,000		=			
3/90	Unassigned/Unappropriated						· -			
TOTAL D	ESERVES	.	E0 070 004		61 741 106	_	2.664.265			
IOIALK	COCKACO	\$	59,079,801	<u>\$</u>	61,741,106	<u>\$</u>	2,661,305			

	FUND 01 - UNRESTRICTED		igust 30, 2013 PROPOSED	<u></u>	ROPOSED		CHANGE
80xx	Revenue Limit Sources	\$	334,375,304	\$	334,375,304	\$	- ·
82xx	Federal Revenue		89,908		89,908		-
83xx 84xx	Other State Revenue Other State Revenue		13,143,312		13,143,312		_
85xx			32,952,328		33,499,480		5 4 7,152
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	<u>.</u> \$	384,266,918	\$	547,152
11xx	Teacher Salaries	\$	177,902,755	\$	177,902,755	\$	-
12xx			8,063,618		8,063,618		-
	Certf Superv & Admin Salaries		14,871,820		14,871,820		- (01.000)
19xx	Other Certificated Salaries Sal Ins Aides For Dir Teach As		1,221,294 889,507		1,139,406 889,507		(81,888)
22xx			11,628,275		11,628,275		-
23xx			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			16,504,894		16,498,684		(6,210)
32xx 33xx	PERS OASDHI/Medicare		3,607,336 5,530,956		3,607,336 5,529,358		(1,598)
34xx	Health & Welfare		38,326,908		38,326,908		(2,330)
35xx	Unemployment		165,869		165,828		(41)
36xx	Worker's Compensation		4,685,227		4,683,589		(1,638)
37xx			11,910,763		11,909,127		(1,636)
38xx	the contract of the contract o		507		507		<u>-</u>
39xx 41xx			1,797,385 2,926,800		1,797,385 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 52xx	Sub-agreements for Services Travel And Conference		2,949,803		3,044,655 155,615		94,852
53xx			155,615 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 59xx	Other Exp Of Districtwide Ops Communications		3,926,142 1,659,727		3,926,142 1,659,727		-
61xx			1,033,727		1,039,727		- <u>-</u>
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 74xx	Direct Support/Indirect Costs Debt Service		(6,212,320)		(6,961,053)		(748,733)
TOTAL	EXPENDITURES	\$	342,579,274	\$	342,243,654	<u>\$</u>	(335,620)
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	_\$	41,140,492	<u>\$</u>	42,023,264	\$	882,772
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	(49,323,559) 1,705,797	\$	(49,323,559) 1,705,797	\$	-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(9,888,864)	\$	(9,006,092)	\$	882,772
							The state of the s
9791	BEGINNING BALANCE	\$	54,523,609	<u>\$</u>	51,751,242	\$	(2,772,367)
9791	ENDING BALANCE	\$	44,634,745	\$	42,745,150	\$	(1,889,595)
COMPO	DNENTS OF ENDING BALANCE						
A7	Percelation Conf.	_	. 40 000		4.40.000	4	
9711	Revolving Cash Stores	\$	140,000 136,347	\$	140,000 161,517	\$	25,170
9712 9713	Prepaid Expenditures		130,347		101,317		20,170
9780	Assigned						•
	Reserve for Future Year Deficits		34,358,398		32,443,633		(1,914,765)
9789 9790	Reserve for Economic Uncertainties (2%) Unassigned/Unappropriated Amount		10,000,000		10,000,000		-
	RESERVES		44,634,745	\$	42,745,150	 _\$	(1,889,595)
·VIAL			1 1700 171 10		,,100		(-,-35,050)

	Lance 11						
	FUND 01 - FEDERAL		igust 30, 2013 PROPOSED	<u>F</u>	PROPOSED		CHANGE
	Federal Revenue	\$	9,930,016	\$	11,426,993	\$	1,496,977
82xx			18,471,535		28,222,501		9,750,966
85xx 86xx			<u>-</u>				<u>-</u>
TOTAL	REVENUE	\$	28,401,551	<u>\$</u>	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	т.	1,809,084	7	798,551
13xx	Certf Superv & Admin Salaries		307,472		366,661		59,189
19xx	•		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	• •		-		262,709		262,709
24xx	•		887,287		984,240		96,953
29xx	•		18,920		23,709		4,789
31xx			658,583		838,792		180,209
	PERS		687,350		740,712		53,362
33xx			583,168		647,814		64,646
34xx	·		3,329,262		3,578,733		249,471
35xx			7,072		22,580		15,508
36xx			281,767		330,647		48,880
37xx			539,395		609,476		70,081
	Life Insurance		15,241		17,336		2,095
	Textbooks		17,271		17,550		2,093
	Books/Reference Materials		62 002		70 E90		16.777
	Materials & Supplies		62,803		79,580		r
44xx			3,808,517		9,949,958		6,141,441
			338,648		346,676		8,028
51xx			2,007,959		3,259,567		1,251,608
	Travel And Conference Dues and Memberships		118,853		354,943		236,090
			-		_		-
	Insurance		24.010		25.204		400
	Rentals, Repairs & Leases		34,818		35,304		486
	Dir Cost For Interpgm/Interfnd		737,668		743,923		6,255
58xx			332,919		406,575		73,656
	Communications		6,098		6,098		-
62xx			- ·		-		-
64xx	• • • • •		30,000		30,000		-
71xx			50,4 4 2		50,442		-
72xx	Interagency Transfers		50,000		50,000		-
73xx	Direct Support/Indirect Costs		1,286,469		1,663,017		376,548
TOTAL	EXPENDITURES	<u>\$</u>	29,053,630	\$	40,301,573	\$	11,247,943
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	_\$	(652,079)	\$	(652,079)	\$	
89xx	Other Financing Sources	\$	652,079	\$	652,079	\$	-
76xx	Interfund Transfers Out	•	-	4	-	र	-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	-	\$	-	\$	-
0204		***************************************		20,222			
9791	BEGINNING BALANCE	<u>\$</u>	3,855,066	<u>\$</u>	4,359,178	<u>\$</u>	504,112
9791	ENDING BALANCE	\$	3,855,066	\$	4,359,178		504,112
COMPO	NENTS OF ENDING BALANCE						
9712	Stores	\$	_	\$	_	\$	_
9740	Restricted	₽	3,855,066	Þ	4,359,178	Þ	504,112
	Assigned Amount		2,022,000		-1775/T/O		JUT,112
9790	Unassigned/Unappropriated Amount						-
2790	onassignes, onappropriated Amount						-
							_
			· · · · · · · · · · · · · · · · · · ·		 		
TOTAL	RESERVES	¢.	3,855,066	\$	4,359,178	\$	504,112
, OIAL		<u> </u>	2,033,000	<u> </u>	7,333,170	Ψ	JU T/112

		А	ugust 30, 2013				
	FUND 01 - STATE		PROPOSED	ļ	PROPOSED		CHANGE
80xx	Revenue Limit Sources	\$	7,176,694	\$	7,176,694	\$	-
83xx		•	42,588,145		42,588,145		-
85xx			9,734,623		10,396,117		661,494
86xx 87xx	Other Local Revenues Other Local Revenues		295,000		295,000		-
						-	
TOTAL	REVENUE	\$	59,794,462	\$	60,455,956	<u>\$</u>	661,494
11xx	Teacher Salaries	\$	25,727,637	\$	25,792,654	\$	65,017
12xx			3,945,610		3,945,610		-
13xx	•		726,646		726,646		-
19xx			3,410,525		3,410,525		-
21xx			10,409,493		10,409,493		- 26 447
	Classified Support Salary Class Supv & Admin Salaries		5,684,304 473,287		5,720,751 473,287		36,447
	Clerical Technical & Ofc Salary		956,729		959,382		2,653
29xx	•		181,175		181,175		2,033
	STRS		2,885,184		2,890,548		5,364
	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	- in the state of		27, 44 1		27,496		55
36xx			1,064,270		1,065,618		1,348
37xx			2,081,429		2,082, 75 5		1,326
38xx			23,644		23,644		-
39xx			52,797		52,797		-
41XX 42XX	Textbooks		1,687,868		1,687,868		20.700
42xx 43xx			123,840		153,629		29,789
44xx			3,120,673 287,251		5,536,791 379,194		2,416,118 91,943
51xx			13,855,527		13,855,527		21,273
52xx	•		141,513		184,331		42,818
53xx			2,950		2,950		12,010
55xx			7,580		7,580		-
56xx	· -		192,316		192,316		-
57xx			(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			333,000		333,000		-
65xx			94,456		94,456		-
71xx	Tuition		1,691,084		1,691,084		-
72xx					-		-
73xx 74xx	Direct Support/Indirect Costs Debt Service		2,880,026		2,970,212 -		90,186
TOTAL	EXPENDITURES	\$	97,330,129	\$	100,255,633	\$	2,925,504

EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(37,535,667)	\$	(39,799,677)	\$	(2,264,010)
89xx 76xx		\$	37,441,211	\$	37,441,211	\$	-
7000	Interrund Transfers Out						<u>-</u>
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(94,456)	\$	(2,358,466)	\$	(2,264,010)
2500		4		.			
9791	BEGINNING BALANCE	\$	7,092,257	\$	13,203,947	\$	6,111,690
9791	ENDING BALANCE	\$	6,997,801	\$	10,845,481	\$	3,847,680
				<u> </u>	10,010,100		
COMPC	NENTS OF ENDING BALANCE						
9712	Stores	\$	263,437	\$	385,651	\$	122,214
9740	Restricted		6,734,364		10,459,830		3,725,466
9780	-						-
9790	Unassigned/Unappropriated Amount						-
							-
TOTAL.	RESERVES	\$	6,997,801	<u>\$</u>	10,845,481	<u>\$</u>	3,847,680

	FUND 01 - LOCAL		gust 30, 2013 PROPOSED	<u></u>	PROPOSED		<u>CHANGE</u>
80xx 82xx	Revenue Limit Sources Federal Revenue	\$	- 37,864	\$	- 37,864	\$	<i>-</i>
85xx 86xx	Other State Revenue 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	,	, <u> </u>	•	-	•	· · · · -
13xx	Certf Superv & Admin Salaries Other Certificated Salaries		108,301		117,883		9,582
21xx			-		862,780 -		862,780 -
22xx	Classified Support Salary		3,101,041		3,150,248		49,207
	Class Supv & Admin Salaries		514,770		514,770		
24xx 29xx			367,121		465,246 -		98,125
31xx			30,257		317,332		287,075
32xx			421,874		436,509		14,635
33xx	•		299,166		360,570		61,404
35xx	Health & Welfare Unemployment		801,789 2,176		1,033,065 3,049		231,276 873
36xx			86,994		159,114		72,120
37xx	EGBERT Contribution		146,897		241,448		94,551
38xx			59,231		59,231		-
	Life Insurance Textbooks		4,285		5,182		897
42xx			291		291		_
43xx	Materials & Supplies		1,264,986		2,988,767		1,723,781
44xx			197,927		204,133		6,206
47xx 51xx			-		966,000		966,000
52xx	Travel And Conference		8,846		346,996		338,150
53xx	Dues And Membership		-		•		-
	Insurance		-		-		-
55xx 56xx			68,217 441,2 5 2		68,217 467,055		- 25,803
57xx			5,228,140		5,259,974		31,834
58xx	Other Exp Of Districtwide Ops		257,433		402,983		145,550
59xx			20,521		21,120		599
61xx 62xx			_		-		-
64xx	New Equipment		-		_		_
65xx	• •		36,321		36,321		-
72xx	Other Transfers Out						-
73xx	,,		537,287		819,286		281,999
TOTAL	EXPENDITURES	\$	14,263,568	\$	22,160,999	\$	7,897,431
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,316,183)	\$	(12,658,639)	\$	(342,456)
89xx 76 xx		\$	11,230,269	\$	11,230,269	\$	-
	CREASE (DECREASE) IN FUND BALANCE	\$	(1,085,914)	\$	(1,428,370)	\$	(342,456)
9791	BEGINNING BALANCE				E 240 007		
		\$	4,678,103	\$	5,219,667	\$	541,564
9791	ENDING BALANCE	\$	3,592,189	\$	3,791,297		199,108
COMPO	NENTS OF ENDING BALANCE						
9712	Stores			,			
9740	Restricted	\$	3,592,189	\$	3,791,297	\$	199,108
9780 9790	Assigned Amount Unassigned/Unappropriated Amount		-		-		-
TAW-1	DESCENIES.		7 500 100		2 504		400 100
IUIAL	RESERVES	\$	3,592,189	<u>\$</u>	3,791,297	\$	199,108

	FUND 09 - CHARTER SCHOOL		just 30, 2013 ROPOSED	P	ROPOSED		<u>CHANGE</u>
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		-
TOTA	L 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 33xx	PERS OASDHI/Medicare		14,895		14,895		-
34xx	Health & Welfare		27,455 131,905		27,455 131,905		_
35xx	Unemployment		653		653		_
36xx	Worker's Compensation		26,113		26,113		<u>-</u>
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 57xx	Rentals, Repairs & Leases		12,623		12,623		-
57xx 58xx	Dir Cost For Interpgm/Interfnd Other Exp Of Districtwide Ops		7,383 21,719		7,383 21,719		-
59xx	Communications	•	10,213		10,213		-
73xx	Direct Support/Indirect Costs		10,215		10,213		- -
	L EXPENDITURES	<u>*********</u>	1,833,794	\$	1,921,521	\$	87,727
		<u> </u>	1,033,731	4	1,521,521	Ψ	07,727
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	_\$	_	\$	(87,727)	\$	(87,727)
89xx	Other Financing Sources	\$	-	\$	-	\$	_
76xx	Interfund Transfers Out				-		-
NET IN	NCREASE (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
COMP	ONENTS OF ENDING BALANCE						
9740	Legally Restricted Balance	\$	_	\$	_		_
	Designated for Economic Uncertainties	4	2,207,181	4	2,715,174		507,993
- · · ·	<u></u>		_,,		_,, .		
							-
TOTAL	RESERVES	\$	2,207,181	\$	2,715,174	\$	507,993

	FUND 11 - ADULT EDUCATION		August 30, 2013 PROPOSED	<u>P</u>	ROPOSED		<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		-
86хх	Other Local Revenues		968,398		968,440		42
TOTA	L REVENUE	\$	3,278,556	<u>\$</u>	3,367,491	\$	88,935
11xx	Teacher Salaries	\$	1,094,872	\$	1,133,924	\$	39,052
12xx 13xx	Certif Pupil Support Salaries Certf 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		205.045		-		-
24xx	Clerical Technical & Ofc Salary		236,015		236,015		-
29xx	Other Classified Salaries STRS		45,000		45,000		
31xx 32xx	PERS		111,051		114,273		3,222
33xx	OASDHI/Medicare		70,563 72,369		72,950 74,530		2,387 2,161
34xx	Health & Welfare		426,348		426,348		2,101
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
TOTAI	LEXPENDITURES	<u>\$</u>	3,966,931		4,055,866	\$	88,935
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(688,375)	\$	(688,375)	\$	-
89xx	Other Financing Sources	\$	800,000	\$	800,000	\$	-
	Interfund Transfers Out	•	-	т	-	7	-
NET IN	ICREASE (DECREASE) IN FUND BALANCE	\$	111,625	\$	111,625	\$	
						ara emperation	ANS 24
9791	BEGINNING BALANCE	\$	2,501,329	\$	2,619,973	\$	118,644
9/91	BEGINNING BALANCE	<u> </u>	2,301,329	-	2,013,313	-	110,044
9791	ENDING BALANCE	<u>\$</u>	2,612,954	\$	2,731,598	<u>\$</u>	118,644
COMP	ONENTS OF ENDING BALANCE						
9740	Restricted	\$	994,497	\$	994,497		-
	Reserve for Economic Uncertainties	•	1,618,457	•	1,737,101		118,644
	- -		• • • • • • • • • • • • • • • • • • • •				
			_				<u> </u>
TOTAL	RESERVES	¢.	2,612,954	\$	2,731,598	\$	118,644
		<u> </u>	E101E1331	<u> </u>	2, 32,330	-	110/011

FUND 12 - CHILD DEVELOPMENT FUND		August 30, 2013 PROPOSED			ROPOSED	<u>CHANGE</u>		
85xx	Federal Revenue Other State Revenue Other Local Revenues	\$	3,069,187 1,241,552 642,756	\$	3,220,009 1,241,552 698,507	\$	150,822 - 55,751	
TOTAL	. REVENUE	\$	4,953,495	\$	5,160,068	\$	206,573	
12xx	Teacher Salaries Certif Pupil Support Salaries Certf Superv & Admin Salaries	\$	1,318,505 118,480 9,197	\$	1,318,505 118,480 9,197	\$	- -	
19xx 21xx	Other Certificated Salaries Sal Ins Aides For Dir Teach As Classified Support Salaries		277,647 546,008 193,727		281,509 561,093 202,131		3,862 15,085 8,404	
29xx 31xx	Clerical Technical & Ofc Salary Other Classified Salaries STRS		228,133 140,623		243,189 - 140,942		15,056 - 319	
33xx 34xx	PERS OASDHI/Medicare Health & Welfare Unemployment		110,226 98,651 579,408 1,339		112,731 101,655 604,412 1,361		2,505 3,004 25,004 22	
36xx 37xx	Worker's Compensation EGBERT Contribution PERS Reduction		53,417 120,465 4,774		54,265 121,576 4,774		848 1,111	
42xx 43xx	Life Insurance Books/Reference Materials Materials & Supplies Non-Capitalized Equipment		3,432 9,352 216,229 8,000		3,432 12,165 322,918 20,140		- 2,813 106,689 12,140	
51xx 52xx 53xx	Sub-agreements for Services Travel And Conference Dues and Membership Insurance		695,952 17,698 1,650 1,500		695,952 17,997 1,650 1,500		299 -	
56xx 57xx 58xx 59xx	Rentals, Repairs & Leases Dir Cost For Interpgm/Interfnd Other Exp Of Districtwide Ops Communications		18,260 27,600 19,620 8,666		18,260 27,600 19,920 9,227		- - 300 561	
62xx 65xx	Sites and Improvement of Sites New Buildings &Improv Of Bldgs Equipment Replacement Direct Support/Indirect Costs		- - - -		- - -		- - -	
	EXPENDITURES	\$	<u>204,124</u> 5,032,683		212,675 5,239,256	<u> </u>	8,551 206,573	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(79,188)	\$	(79,188)	\$	<u>-</u>	
89xx	Other Financing Sources	\$	79,187	\$	79,187	\$	-	
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(1)	\$	(1)	\$	-	
9791	BEGINNING BALANCE	<u>\$</u>	19,874	<u>\$</u>	19,572	\$	(302)	
9 791	ENDING BALANCE	\$	19,873	\$	19,571	\$	(302)	
COMP	DNENTS OF ENDING BALANCE							
	Legally Restricted Balance Designated for Economic Uncertainties	\$	19,458 415	\$	19,571 -		113 (415)	
TOTAL	RESERVES	\$	19,873	\$	19,571	\$	(302)	

FUND 13 - CAFETERIA			August 30, 2013 PROPOSED	P	ROPOSED	CHANGE		
82~~	Federal Revenue	\$	14,502,824	\$	14,502,824	\$	_	
-	Other State Revenue	Ψ	1,200,000	Ψ	1,200,000	4	-	
	Other Local Revenues		7,670,728		7,686,159		15,431	
TOTAL	REVENUE	\$	23,373,552	\$	23,388,983	\$	15,431	
22xx	Classified Support Salary	\$	6,570,011	\$	6,570,011	\$	<u>.</u>	
23xx	Class Supv & Admin Salaries		685,575		685,575		-	
	Clerical Technical & Ofc Salary		272,043		272,043		-	
	PERS		795,969		795,969		-	
	OASDHI/Medicare		570,465		570,465		-	
	Health & Welfare		1,973,868		1,973,868		-	
	Unemployment		3,763		3,763		-	
	Worker's Compensation		150,548		150,548		-	
	EGBERT Contribution		439,484		439,484		-	
	PERS Reduction		978		978		-	
	Life Insurance		13,020		13,020		·	
	Materials & Supplies		1,897,464		1,912,895		15,431	
	Non-Capitalized Equipment		152,305		152,305		-	
	Food Service Supplies		8,686,701		8,686,701		-	
	Travel And Conference		35,000		35,000		-	
	Dues And Membership		350		350		-	
	Utilities And Housekping Serv		272,600		272,600		-	
	Rentals, Repairs & Leases		317,200		317,200		-	
	Dir Cost For Interpgm/Interfnd		4,843		4,843		-	
	Other Exp Of Districtwide Ops		329,704		329,704		-	
	Communications		45,720		45,720		-	
	New Buildings & Improvement of Bldgs		-		-		-	
	New Equipment		24,100		24,100		-	
	Equipment Replacement		-		1 1 40 122		-	
/3XX	Direct Support/Indirect Costs		1,149,132		1,149,132		-	
TOTAL	EXPENDITURES	<u>\$</u>	24,390,843	<u>\$</u>	24,406,274	\$	15,431	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(1,017,291)	<u>\$</u>	(1,017,291)	\$		
	Other Financing Sources Interfund Transfers Out	\$	826,610 -	\$	826,610 -	\$	-	
	ICREASE (DECREASE) IN FUND BALANCE	\$	(190,681)	\$_	(190,681)	\$	**************************************	
9791	BEGINNING BALANCE	\$	2,424,568	\$	5,467,526	\$	3,042,958	
9791	ENDING BALANCE	<u>\$</u>	2,233,887	\$	5,276,845	\$	3,042,958	
	ONENTS OF ENDING BALANCE							
	Revolving Cash	\$	13,381	\$	11,766	\$	(1,615)	
	Stores		1,142,928		1,101,745		(41,183)	
	Prepaid Expenditures				-			
	Restricted		967,813		4,053,569		3,085,756	
	Assigned		109,765		109,765		-	
9789	Reserve for Economic Uncertainties						-	
9790	Unassigned/Unappropriated Amount		-		-		-	
TOTAL	. RESERVES	\$	2,233,887	\$	5,276,845	\$	3,042,958	

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	FUND 14 - DEFERRED MAINTENANCE		gust 30, 2013 <u>ROPOSED</u>	<u>PI</u>	ROPOSED	<u>C</u>	HANGE
85xx	Other State Revenue	\$	_	\$	_	\$	_
	Other Local Revenues	Ψ 		*	-		-
TOTAL	REVENUE	_\$	-	\$	-	\$	-
33xx 34xx 35xx 36xx 37xx 38xx 44xx 56xx 57xx 58xx 62xx	Classified Support Salary OASDHI/Medicare Health & Welfare Unemployment Worker's Compensation EGBERT Contribution PERS Reduction Non-Capitalized Equipment Rentals, Repairs & Leases Dir Cost For Interpgm/Interfnd Other Exp of Districtwide Ops New Buildings & Improv of Buildings Equipment Replacement	\$	- - - - - - 103,290 - - -	\$	- - - - - - 103,290 - - -	\$	- - - - - - - - -
TOTAL	. EXPENDITURES	\$	103,290	\$	103,290	\$	-
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(103,290)	\$	(103,290)	\$	_
	Other Financing Sources Interfund Transfers Out	\$	-	\$	- -	\$	- -
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(103,290)	\$	(103,290)	\$	-
9791	BEGINNING BALANCE	\$	1,085,581	\$	930,426	\$	(155,155)
9791	ENDING BALANCE	\$	982,291	\$	827,136	\$	(155,155)
СОМР	ONENTS OF ENDING BALANCE						
	Restricted Reserve for Economic Uncertainties	\$	982,291	\$	827,136	\$	(155,155) - - -
TOTAL	RESERVES	<u> </u>	002 201	<u> </u>	027 126		- /1EE 1EE\
IOIAL	I/COLIVATO	<u> </u>	982,291	<u>\$</u>	827,136	<u>\$</u>	(155,155)

Budget Department

	FUND 25 - CAPITAL FACILITIES ACCOUNT	August 30, 2013 PROPOSED			ROPOSED	CHANGE		
86xx	Other Local Revenues	\$	7,100,000	_\$_	7,100,000	\$		
TOTAL	REVENUE	\$	7,100,000	<u>\$</u>	7,100,000	\$		
	Classified Support Salaries	\$	-	\$	-	\$	-	
	Class Supv & Admin Salaries		57,716		57,716		-	
	Clerical Technical & Ofc Salary		104,893		104,893		-	
	PERS		18,565		18,565		-	
	OASDHI/Medicare		12,349		12,3 4 9		-	
	Health & Welfare		87,618		87,618		-	
35xx	Unemployment		82		82		-	
36xx	Worker's Compensation		3,252		3,252		-	
37xx	EGBERT Contribution		5,49 6		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		-	
	Travel And Conference		5,000		5,000		-	
55xx	Utilities And Housekping Serv		-		-		-	
	Rentals, Repairs & Leases		50,916		50,916		-	
	Dir Cost For Interpgm/Interfnd		-		-			
	Other Exp Of Districtwide Ops		30,000		30,000		-	
	Sites and Improvement of Sites		· -		´-		-	
	New Buildings &Improv Of Bldgs				-			
TOTAL	EXPENDITURES	\$	435,769	\$	435,769	\$	-	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	6,664,231	\$	6,664,231	\$	<u>-</u> .	
89xx	Other Financing Sources	\$	~	\$	-	\$	-	
76xx	Interfund Transfers Out		21,162,000		21,162,000		-	
NET IN	ICREASE (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	
СОМР	ONENTS 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	

Budget Department

	FUND 35 - STATE SCHOOL FACILITIES	August 30, 2013 PROPOSED			PROPOSED	CHANGE		
86xx	Other State Revenues Other Local Revenues Other Local Revenues	\$	- -	. \$	- - -	\$	- - -	
TOTAL	REVENUE	\$	_	\$	<u>-</u>	\$	-	
44xx 55xx 56xx 57xx 58xx 61xx 62xx 64xx 65xx	Materials & Supplies Non-Capitalized Equipment Utilities & Housekkeeping Services Rentals, Repairs & Leases Dir Cost for Interprgm/Interfund Other Exp of Districtwide Operations Sites And Improvement Of Sites New Buildings &Improv Of Bldgs New Equipment Equipment Replacement Other Transfers Out	\$	- - - - - 1,430,090 34,243,993 1,290,413 - -	\$	- - - - - 1,430,090 34,243,993 1,290,413 - -	\$	-	
TOTAL	. EXPENDITURES		36,964,496	 \$	36,964,496	\$	<u> </u>	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(36,964,496)	\$	(36,964,496)	\$	-	
	Other Financing Sources Interfund Transfers Out	\$	21,162,000	\$	21,162,000	\$	-	
NET IN	CREASE (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	<u>\$</u>	3,583,126	<u>\$</u>	878,054	
СОМР	ONENTS OF ENDING BALANCE							
	Restricted Reserve for Economic Uncertainties	\$	2,705,072	\$	3,583,126	\$	878,054 - - -	
TOTAL	RESERVES	\$	2,705,072	\$	3,583,126	\$	878,054	

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ELK GROVE UNIFIED SCHOOL DISTRICT Budget Department

	FUND 40 - SPECIAL RESERVE	August 30, 201 PROPOSED	3	PROPOSE	<u>:D</u>	CHANGE	
86xx	Other Local Revenues	\$	-	\$	-	\$	-
TOTAL	_ REVENUE	\$	<u></u>	\$		\$	<u> </u>
62xx	Other Exp of Districtwide Operations New Buildings &Improv Of Bldgs Other Outgo	\$	- - -	\$	- - -	\$	- - -

TOTAL EXPENDITURES	<u>\$</u>		\$		\$ _
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	_	\$		\$ -
89xx Other Financing Sources 76xx Interfund Transfers Out	\$	- -	\$	-	\$ - ·
NET INCREASE (DECREASE) IN FUND BALANCE	\$		\$		\$
9791 BEGINNING BALANCE	\$	250,296	\$	260,832	\$ 10,536
9791 ENDING BALANCE	\$	250,296	\$	260,832	\$ 10,536
COMPONENTS OF ENDING BALANCE			•		
9740 Restricted 9789 Reserve for Economic Uncertainties	\$	250,296 - -	\$	260,832 - -	\$ 10,536 - -
					- -
TOTAL RESERVES	\$	250,296	\$	260,832	\$ 10,536

	FUND 47 - ACQUISITION & CONSTRUCTION	_	30, 2013 POSED	PI	ROPOSED	CHANGE		
	Other Local Revenues Other Local Revenues	\$	-	\$	- -	\$	-	
	L REVENUE	\$	_	\$	_	\$	-	
24xx 31xx 32xx 33xx 34xx 35xx 36xx 37xx 38xx 43xx 44xx 52xx 52xx 57xx 58xx	Class Supv & Admin Salaries Clerical Technical & Ofc Salary STRS PERS OASDHI/Medicare Health & Welfare Unemployment Worker's Compensation EGBERT Contribution PERS Reduction Life Insurance Materials & Supplies Non-Capitalized Equipment Travel & Conference Insurance Dir Cost for Interprgm/Interfund Other Exp of Districtwide Operations	\$	- - - - - - - - - - - - -	\$	- - - - - - - - - - - -	\$	- - - - - - - - - - -	
61xx 62xx 64xx 65xx	Communications Sites and Improvement of Sites New Buildings & Improvement of Buildings New Equipment Equipment Replacement Other Transfers Out		473,637 500,000 - - -		473,637 500,000 - - - -		- - - -	
TOTAL	_ EXPENDITURES	\$	973,637	\$	973,637	\$		
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(973,637)	\$	(973,637)	\$		
89xx	Other Financing Sources	\$	-	\$	-	\$	-	
NET IN	ICREASE (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	
COMP	ONENTS OF ENDING BALANCE							
	Restricted Reserve for Economic Uncertainties	\$	1,145,773	\$	3,415,892	\$	2,270,119 - - - -	
TOTAL	RESERVES	\$	1,145,773	\$	3,415,892	\$	2,270,119	

	FUND 49 - SPECIAL PROJECTS		gust 30, 2013 ROPOSED	<u>P</u>	ROPOSED	<u>CHANGE</u>		
	Other Local Revenues Other Local Revenues	\$	336,126	\$	336,126	\$	-	
	_ REVENUE	\$	336,126	\$	336,126	\$	-	
23xx 24xx 31xx 32xx 33xx 34xx 35xx 36xx 37xx 38xx 39xx 44xx 52xx 55xx 56xx 57xx 58xx 59xx	Classified Support Salaries Class Supv & Admin Salaries Clerical Technical & Ofc Salary STRS PERS OASDHI/Medicare Health & Welfare Unemployment Worker's Compensation EGBERT Contribution PERS Reduction Life Insurance Materials & Supplies Non-Capitalized Equipment Travel & Conference Utilities & Housekeeping Services Rentals, Repairs & Leases Dir Cost For Interpgm/Interfnd Other Exp of Districtwide Ops Communications Sites and Improvement of Sites	\$	574,437 760,680 - 146,722 98,293 314,749 667 26,702 39,104 20,600 1,656 15,600 13,000 17,050 - 205,160 9,250 391,400 5,000 350,845	\$	116 574,437 760,680 - 146,722 98,303 314,749 668 26,705 39,106 20,600 1,656 15,600 18,692 17,050 - 110,116 39,216 391,400 5,000 562,262	\$	116	
62xx 64xx	New Buildings & Improv of Bldgs New Equipment		4,121,492 17,132		5,238,629 11,427		1,117,137 (5,705)	
	Other Transfers Out EXPENDITURES	<u> </u>	7,129,539		8,393,134		1,263,595	
	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	4	(6,793,413)	\$	(8,057,008)	<u>*</u> \$	(1,263,595)	
89xx	Other Financing Sources Interfund Transfers Out	\$	846,000	\$	817,000	\$	(29,000)	
NET IN	ICREASE (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)	
COMP	ONENTS OF ENDING BALANCE							
	Restricted 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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TOTAL RESERVES

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

2013/14 FISCAL YEAR ENDING FUND BALANCE, 2013 BUDGET REVISION SUMMARY December 12, 2013

FUND 52 - DEBT SERVICE MELLO ROOS			ugust 30, 2013 PROPOSED	P	ROPOSED	<u>CHANGE</u>		
86xx	Other Local Revenues	\$	14,050,009	\$	14,021,009	\$	(29,000)	
TOTAL	REVENUE	\$	14,050,009	\$	14,021,009	\$	(29,000)	
74xx	Debt Service	\$	13,069,982	\$	13,069,982	\$	-	
TOTAL	EXPENDITURES	\$	13,069,982	 \$	13,069,982			
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	980,027	\$	951,027	\$	(29,000)	
	Other Financing Sources Interfund Transfers Out	\$	- 846,000	\$	- 817,000	\$	(29,000)	
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	134,027	\$	134,027	\$	- 10 100 Julian management. A base o	
9791	BEGINNING BALANCE	\$	9,220,448	\$	17,512,141	\$	8,291,693	
9791 I	ENDING BALANCE	\$	9,354,475	\$	17,646,168	\$	8,291,693	
СОМРО	NENTS OF ENDING BALANCE							
9790 l	Unassigned/Unappropriated Amount	\$	9,354,475	\$	17,646,168	\$	8,291,693 - - -	
							-	

9,354,475

17,646,168

8,291,693

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	FUND 67 - SELF INSURANCE	_	ust 30, 2013 ROPOSED	<u>P</u>	ROPOSED	<u>CHANGE</u>		
86xx	Other Local Revenues	\$	4,900,000	\$	4,900,000	\$	-	
TOTA	L REVENUE	\$	4,900,000	\$	4,900,000	<u>\$</u>	-	
24xx 32xx 33xx 34xx 35xx 36xx 37xx 38xx 39xx 43xx 44xx 52xx	Class Supv & Admin Salaries Clerical Technical & Ofc Salary PERS OASDHI/Medicare Health & Welfare Unemployment Worker's Compensation EGBERT Contribution PERS Reduction Life Insurance Materials & Supplies Non-Capitalized Equipment Travel And Conference Insurance	\$	45,538 258,587 25,074 23,265 44,168 152 6,083 8,441 3,521 339 2,735 10,000 5,000 820,000	\$	45,538 258,587 25,074 23,265 44,168 152 6,083 8,441 3,521 339 2,735 10,000 5,000 820,000	\$	- - - - - - - -	
58xx	Other Exp Of Districtwide Ops EXPENDITURES	ф.	4,436,505	<u> </u>	4,436,505		- -	
	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	5,689,408 (789,408)	<u>\$</u> \$	5,689,408	\$	-	
	Other Financing Sources Interfund Transfers Out	\$	- -	\$	-	\$	- -	
NET IN	ICREASE (DECREASE) IN FUND BALANCE	\$	(789,408)	\$	(789,408)	\$	-	
9791	BEGINNING BALANCE	S	3,557,620	\$	3,762,453	\$	204,833	
9791	ENDING BALANCE	\$	2,768,212	\$	2,973,045	\$	204,833	
COMP	ONENTS OF ENDING BALANCE							
	Assigned Unassigned/Unappropriated Amount	\$	2,768,212	\$	- 2,973,045	\$	- 204,833 - -	
TOTAL	. RESERVES	\$	2,768,212	\$	2,973,045	\$	204,833	

Budget Department

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

MGMT	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
		stricted Programs	ቀሰ	Paction eviating recourses
1510	0000	Regular Education (K-6)		Realign existing resources.
2150	0000	Regular Education (7-8)	\$0 #0	Realign existing resources.
2200	0000	Regular Education (9-12)	\$0	Realign existing resources.
2312	0000	Student Fees	\$0 \$0	Realign existing resources.
4130	0000	Elementary Site Support		Realign existing resources.
5222	0000	Revenue Limit & Transfers	, ,	Declare additional indirect credits
5260	0000	Property Damage/Loss	1	Realign existing resources.
5659	0000	Duplicating Services-Credit	\$0	Realign existing resources.
4250	0350	Regional Occupation Program	\$0 \$0	Realign existing resources.
2410 Net Cha	0390 ange to Ex	Pupil Retention Block Grant penditures/Interfund Transfers Out	(\$1,954)	Realign existing resources.
	_	•	(41,100.7)	•
		ral Programs	60	Continue of the second
4900	3010	NCLB: Title I, Part A, Basic and Neglected		Realign existing resources.
4900	4203	Title III - Limited English Proficiency (LEP)	•	Decrease budget in accordance with award.
4900	4510 5040	Indian Education		Decrease budget in accordance with award.
4030	5640	Medi-Cal Billing Option		Decrease budget in accordance with award.
4350	5823	Independent Living Program ILP		Realign existing resources.
4350 4900	5824 5858	Building Life Skills for Teens Afterschool Twilight - Site	\$0 \$0	Realign existing resources. Realign existing resources.
		penditures/Interfund Transfers Out	(\$214,527)	
General Fi	ınd - State	Programs		•
4900	6010	After School Education and Safety (ASES)	\$287	Adjust budget in accordance with award.
4250	6386	CA Partnership Green Academies Grant		Decrease budget in accordance with award.
4900	7091	Economic Impact Aid: Limited Eng Proficiency	(ψο1,000) \$0	Realign existing resources.
5690	7230	Transportation: Home To School	\$0	Realign existing resources.
5695	7230	Transportation: Home To School	•	Realign existing resources.
4900	7891	(EIA)/Compensatory Education		Realign existing resources.
		penditures/Interfund Transfers Out	(\$80,713)	Trocking robotices.
		- -	(400): 10/	•
		<u>l Programs</u>		
5634	8150	Restricted Maintenance Program		Realign existing resources.
5640	8150	Restricted Maintenance Program		Realign existing resources.
5640	9040	Special Projects Crew		Realign existing resources.
4010	9305	Miscellaneous Site Donations (<\$1000)		Declare additional site donations.
4010	9309	K-12 Library Technican Donations/Grants		Declare additional site donations.
5610	9428	Cancer Prevention & Nut (CNN)		Establish budget in accordance with plan.
4020	9533	CAPP Building Grant		Establish budget in accordance with plan.
Net Cha	ange to Ex	penditures/Interfund Transfers Out	\$212,030	
Fund 11 - /	Adult Educ	<u>cation</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		Adjust budget in accordance with award.
	inge to Ex	penditures/Interfund Transfers Out	\$148,861	-
<u>Fund 12 - 0</u>	Child Deve	elopment		
4115	5210	Head Start	(\$133.300)	Adjust budget in accordance with award.
4115	6052	CD: Pre-K and Family Literacy Supplemental (Ph		Realign existing resources.
4115	9555	School Readiness		Adjust budget in accordance with award.
		penditures/interfund Transfers Out	(\$133,301)	
1461 0110	mge to EX	ponditaresimteriana riansicis Gut 2	(\$100,001)	

Budget Department

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

MG	<u> imi</u>	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION
Func	1 13 - Fo	od Servi	<u>ces</u>		
56	328	0000	Catering	\$0	Realign existing resources.
56	310	5310	Child Nutrition: School Programs	\$56,125	Increase budget to provide for replacement equipment.
N	et Chang	ge to Ex	penditures/Interfund Transfers Out	\$56,125	

Budget Department

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

	4				·		
			G FUND BALANCE		DODOGED		CHANCE
	FUND 01 - ALL		PROPOSED	<u> </u>	PROPOSED		CHANGE (14E 26E)
TOTAL R	REVENUE	\$	493,874,728	\$	493,729,363	\$	(145,365)
					050 456 050		762.046
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 F	XPENDITURES	\$	504,961,859	\$	504,876,695	\$	(85,164)
IOIALL	A ENDITORES	4	30 1,301,033	<u> </u>	30 1,07 0,033	Ψ	(05)101)
EVCEGG	(DEFICIENCY) REVENUE OVER EXPENDITURES	: d:	(11,087,131)	\$	(11,147,332)	\$	(60,201)
EVCESS	(DEFICIENCY) REVENUE OVER EXPENDITORES	, <u>P</u>	(11,007,131)	<u> </u>	(11,147,332)	Ψ	(00,201)
89xx	Other Financing Sources	\$	_	\$	-	\$	-
76xx	Interfund Transfers Out	Ψ	1,705,797	Ψ	1,518,610	Ψ.	(187,187)
7 0701	zitesitatia frantsiologic		27. 007. 5.		-,,		-
NET INC	REASE (DECREASE) IN FUND BALANCE	\$	(12,792,928)	\$	(12,665,942)	\$	126,986
							
HARMAN FAN				***************************************	74 F24 A24		STATE OF STA
9791	BEGINNING BALANCE	\$	74,534,034	<u>\$</u>	74,534,034	<u>\$</u>	-
9791	ENDING BALANCE	\$	61,741,106	\$	61,868,092	\$	126,986
COMPON	NENTS 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		-
9789 9790			10,000,000		10,000,000		_
9/90	Unassigned/Unappropriated						
TOTAL R	ESERVES	\$	61,741,106	\$	61,868,092	\$	126,986

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

	FUND 01 - UNRESTRICTED	ENDING FUND BALANCE PROPOSED			PROPOSED	CHANGE	
80xx	Revenue Limit Sources	*			<u> </u>		
82xx	· · · · · · · · · · · · · · · · · · ·	\$	334,375,304 89,908	\$	334,375,304 89,908	\$	-
83xx			-		-		
	Other State Revenue		13,143,312		13,143,312		-
85xx	Other State Revenue		33,499,480		33,499,480		-
87xx			1,741,934		1,741,934		-
86xx	Other Local Revenues		1,416,980		1,416,980		
TOTAL	REVENUE	<u>\$</u>	384,266,918	<u>\$</u>	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			14,871,820		14,872,878		1,058
19xx			1,139,406		1,139,406		-
21xx			889,507		889,600		93
22xx 23xx	Classified Support Salary Class Supv & Admin Salaries		11,628,275		11,639,223 3,263,097		10,948
24xx	- ···• · · · · · · · · · · · · ·		3,263,097 17,962,240		17,965,214		2,974
29xx	•		1,058,326		1,058,326		2,3/4
31xx			16,498,684		16,505,528		6,844
	PERS		3,607,336		3,608,235		899
33xx			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	• •		3,869,339		3,759,546		(109,793)
44xx	Non-Capitalized Equipment		4,028,888		4,053,818		24,930
47xx	Food		<u> </u>		<u>-</u>		-
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 55xx	Insurance Utilities And Housekping Serv		2,488,922		2,486,573		(2,349)
56xx	· •		9,890,991		9,890,991		10 023
57xx	•		1,798,140 (4,450,979)		1,846,993 (4,472,403)		48,853 (21,424)
58xx	, , ,		3,926,142		3,950,920		24,778
59xx	· · · · · · · · · · · · · · · · · · ·		1,659,727		1,709,972		50,245
61xx			-				30,213
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		-		<u> </u>		
TOTAL	EXPENDITURES	<u>\$</u>	342,243,654		342,241,700	<u>\$</u>	(1,954)
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	42,023,264	<u>\$</u>	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 INC	CREASE (DECREASE) IN FUND BALANCE	\$	(9,006,092)	\$	(9,004,138)	\$	1,954
				52	74/ / / / / / /		ENGLISH: TEMESTER
9791	BEGINNING BALANCE	\$	51,751,242	\$	51,751,242	<u>\$</u>	-
9791	ENDING BALANCE	\$	42,745,150	\$	42,747,104	\$	1,954
		<u> </u>	42,140,100	<u> </u>	72,147,104	<u> </u>	1,007
COMPO	NENTS OF ENDING BALANCE						
9711	Revolving Cash	\$	140,000	\$	140,000	\$	-
9712	Stores	•	161,517	•	161,517	•	-
9713	Prepaid Expenditures		•		•		-
9780							-
	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	æ	42,747,104	æ	1,954
IOIAL	NEVERY EG	.₽	42,745,150		74,/7/,104	<u>\$</u>	1,504

2011/12 FISCAL YEAR SEPTEMBER, 2013 BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - FEDERAL	ENDING FUND BALANCE PROPOSED			ROPOSED	<u>CHANGE</u>		
01,07	Federal Revenue		11,426,993	\$	11,426,993	_		
82xx		\$	28,222,501	Þ	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		Ψ	1,809,084	4	1,813,819	Ψ	4,735	
13xx	Certf Superv & Admin Salaries		366,661		369,798		3,137	
	Other Certificated Salaries		3,076,070		3,151,579		75,509	
21xx			4,813,236		4,847,793		34,557	
	Classified Support Salary Class Supv & Admin Salaries		448,125		452,957		4,832	
23xx 24xx			262,709 984,240		262,709 984,240		-	
29xx			23,709		23,709		-	
31xx			838,792		865,184		26,392	
32xx	PERS		740,712		745,012		4,300	
33xx			647,814		655,449		7,635	
	Health & Welfare		3,578,733		3,586,461		7,728	
35xx			22,580		22,757		177	
	Worker's Compensation		330,647		337,809		7,162	
	EGBERT Contribution Life Insurance		609,476		611,442		1,966	
	Textbooks		17,336		17,202		(134)	
42xx			79,580		79,580		-	
	Materials & Supplies		9,949,958		9,327,487		(622,471)	
44xx	• •		346,676		346,676		(022/1/2/	
51xx	• • •		3,259,567		3,264,567		5,000	
52xx	Travel And Conference		354,943		355,594		651	
	Dues and Memberships		-		-		-	
	Insurance		-		-		-	
	Rentals, Repairs & Leases		35,304		35,304		(204)	
	Dir Cost For Interpgm/Interfnd Other Exp Of Districtwide Ops		743,923 406,575		743,532 402,775		(391) (3,800)	
	Communications		6,098		6,098		(3,600)	
62xx	·		-		-		_	
64xx	- , -		30,000		30,000		-	
71xx	Tuition		50,442		50,442		-	
72xx			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)	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(652,079)	\$	(527,047)	\$	125,032	
89xx 7 6xx	3	\$	652,079 -	\$	652,079 -	\$	- -	
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	-	\$	125,032	\$	125,032	
9791	BEGINNING BALANCE		4.050.470		4 3F0 47 0	455 000 000	TOTAL TOTAL CONTRACTOR OF THE PARTY OF THE P	
		\$	4,359,178	\$	4,359,178	\$		
9791	ENDING BALANCE	\$	4,359,178	\$	4,484,210	\$	125,032	
COMPO	MENTS OF ENDING BALANCE							
9712	Stores	\$	-	\$	-	\$	_	
9740			4,359,178		4,484,210	·	125,032	
	Assigned Amount						-	
9790	Unassigned/Unappropriated Amount						-	
							-	
TOTAL	RESERVES	<u> </u>	4,359,178	\$	4,484,210	\$	125,032	

2010/11 FISCAL YEAR SEPTEMBER, 2013 BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - STATE		G FUND BALANCE PROPOSED	ļ	PROPOSED	<u>9</u>	HANGE
80xx 83xx 85xx 86xx 87xx	Revenue Limit Sources Other State Revenue Other State Revenue Other Local Revenues Other Local Revenues	\$	7,176,694 42,588,145 10,396,117 295,000	\$	7,176,694 42,588,145 10,315,404 295,000	\$	(80,713) -
	REVENUE	\$	60,455,956	<u> </u>	60,375,243	\$	(80,713)
11xx	Teacher Salaries	<u> </u>	25,792,654	\$	26,175,611	\$	382,957
12xx	Certif Pupil Support Salaries	4	3,945,610	*	3,945,610	*	-
13xx	Certf Superv & Admin Salaries		726,646		723,588		(3,058)
19xx 21xx	Other Certificated Salaries		3,410,525		3,384,761		(25,764)
21xx 22xx	Sal Ins Aides For Dir Teach As Classified Support Salary		10,409,493 5,720,751		10,424,278 5,760,196		14,785 39,445
23xx	Class Supv & Admin Salaries		473,287		473,287		33,113
24xx	•		959,382		961,019		1,637
29xx	•		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	Programme and the second secon		1,065,618		1,073,128		7,510
37xx 38xx			2,082,755		2,091,155		8,400
39xx			23,64 4 52,797		23,442 52,634		(202) (163)
41xx			1,687,868		1,687,868		(103)
42xx			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	· · · · · · · · · · · · · · · · · · ·		13,855,527		13,855,527	-	-
52xx			184,331		198,415		14 ,08 4
53xx	· · · · · · · · · · · · · · · · ·		2,950		2,950		-
55xx 56xx	Utilities And Housekping Serv		7,580		7,580		2.500
57xx	Rentals, Repairs & Leases Dir Cost For Interpgm/Interfnd		192,316 (1,639,803)		194,816 (1,629,779)		2,500 10,024
58xx	Other Exp Of Districtwide Ops		1,007,002		1,080,590		73,588
59xx			23,829		24,529		700
64xx			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 74xx	Direct Support/Indirect Costs Debt Service		2,970,212		2,966,390		(3,822)
TOTAL	EXPENDITURES	\$	100,255,633	\$	100,174,920	\$	(80,713)
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(39,799,677)	\$	(39,799,677)	\$	•
89xx		\$		\$			
76xx	- · · · · · · · · · · · · · · · · · · ·	₽	37,441,211	Ŧ	37,441,211	\$	-
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(2,358,466)	\$	(2,358,466)	\$	
		79.3	9 - Zega 18 1	9500,657		65 (Laboration)	Control State Control
9791	BEGINNING BALANCE	\$	13,203,947	\$	13,203,947	\$	-
9791	ENDING BALANCE	\$	10,845,481	\$	10,845,481	\$	_
		<u></u>	10,045,401	Ψ	10,040,401	<u> 4</u>	
COMPO	NENTS OF ENDING BALANCE						
9712	Stores	\$	385,651	\$	385,651	\$	-
9740	Restricted	•	10,459,830		10,459,830	-	-
9780							-
9790	Unassigned/Unappropriated Amount						-
							-
			,				<u> </u>
TOTAL	RESERVES	\$	10,845,481	\$	10,845,481	\$	•
·							

2010/11 FISCAL YEAR SEPTEMBER, 2013 BUDGET REVISION SUMMARY December 12, 2013

	FUND 01 - LOCAL	G FUND BALANCE PROPOSED		PROPOSED	<u>CHANGE</u>	
80xx 82xx	Revenue Limit Sources Federal Revenue	\$ - 37,864	\$	- 37,864	\$	-
85xx 86xx	Other State Revenue 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				-		-
13xx 19xx		117,883 862,780		117,883 862,780		-
21xx		-		-		-
22xx	Classifled Support Salary	3,150,248		3,161,335		11,087
	Class Supv & Admin Salaries	514,770		514,770		-
	Cierical Technical & Ofc Salary	465,246		512,034		46,788
29xx 31xx		- 317,332		- 217 706		- 464
	PERS	436,509		317,796 443,120		6,611
	OASDHI/Medicare	360,570		365,079		4,509
34xx	•	1,033,065		1,040,325		7,260
35xx	Unemployment	3,049		3,075		26
36xx	•	159,114		160,169		1,055
37xx		241,448		244,755		3,307
38xx		59,231		59,231		-
39xx 41xx	Life Insurance Textbooks	5,182		5,393		211
	Books/Reference Materials	291		- 591		300
43xx	•	2,988,767		3,049,358		60,591
44xx	Non-Capitalized Equipment	204,133		204,133		
47xx		-		-		-
51xx	• • • • • • • • • • • • • • • • • • • •	966,000		1,008,804		42,804
52xx		346,996		347,134		138
53xx	Dues And Membership Insurance	-		-		-
55xx		68,217		124,217		56,000
56xx		467,055		548,055		81,000
57xx		5,259,974		5,278,265		18,291
58xx	Other Exp Of Districtwide Ops	402,983		248,058		(154,925)
59xx		21,120		21,120		-
61xx		-		10,053		10,053
62xx	New Bulldings &Improv Of Bidgs New Equipment	-		10,834		10,834
65xx	·	36,321		36,321		-
72xx	Other Transfers Out	-		20,321		_
73xx	Direct Support/Indirect Costs	 819,286		819,286		
TOTAL	EXPENDITURES	\$ 22,160,999	\$	22,373,029	<u></u> \$	212,030
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$ (12,658,639)	\$	(12,845,826)	\$	(187,187)
	Other Financing Sources	\$ 11,230,269	\$	11,417,456	\$	187,187
76xx	Interfund Transfers Out	-		· -		•
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$ (1,428,370)	\$	(1,428,370)	\$	-
			ZZ.			200002 Addition V 4 1112
9791	BEGINNING BALANCE	\$ 5,219,667	\$	5,219,667	\$	-
9791	ENDING BALANCE	\$ 3,791,297	\$	3,791,297	<u>\$</u>	<u> </u>
COMPO	NENTS OF ENDING BALANCE					
9712	Stores					
9740	Restricted	\$ 3,791,297	\$	3,791,297	\$	• •
9780 9790	Assigned Amount	-		-		-
3/30	Unassigned/Unappropriated Amount					-
TOTAL	RESERVES	\$ 3,791,297	\$	3,791,297	\$	

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

	FUND 11 - ADULT EDUCATION		FUND BALANCE	P	ROPOSED		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		E0 000
86xx	Other Local Revenues		968,440		1,018,440		50,000
TOTA	L REVENUE	\$	3,367,491	\$	3,516,352	\$	148,861
11xx	Teacher Salaries	\$	1,133,924	\$	1,283,508	\$	149,584
12xx 13xx	Certif Pupil Support Salaries Certf Superv & Admin Salaries		267,170		267,170		-
19xx	Other Certificated Salaries		207,170		207,170		-
21xx			31,284		31,284		_
22xx			383,458		383,458		_
23xx	Class Supv & Admin Salaries		· <u>-</u>		-		-
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 52xx	Sub-agreements for Services Travel And Conference		126,242		126,242		(1,660)
52xx 53xx	Dues And Membership		26,545		24,877		(1,668)
55xx	Utilities And Housekping Serv		995		995		-
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
	_ EXPENDITURES	\$	4,055,866	\$	4,204,727	\$	148,861
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(688,375)	\$	(688,375)	<u>\$</u>	-
	Other Financing Sources	\$	800,000	\$	800,000	\$	_
76xx	Interfund Transfers Out		-		-		•
NET IN	NCREASE (DECREASE) IN FUND BALANCE	\$	111,625	\$	111,625	\$	-
		Mark Street Control of				1-000	
0704	BEGINNING BALANCE	đ	9 640 079	¢	2 640 072	¢	
9/91	BEGINNING BALANCE	<u>\$</u>	2,619,973	\$	2,619,973	\$	
9791	ENDING BALANCE	\$	2,731,598	\$	2,731,598	\$	-
COMP	ONENTS OF ENDING BALANCE						
9740	Restricted	\$	994,497	\$	994,497		•
	Reserve for Economic Uncertainties	4	1,737,101	4,	1,737,101		_
5.05			-1.011-01		1,, 0,, 101		
							-
			 -				
TOTAL	RESERVES	\$	2,731,598	\$	2,731,598	\$	u

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

	FUND 12 - CHILD DEVELOPMENT FUND		FUND BALANCI		ROPOSED	9	CHANGE
85xx	Federal Revenue Other State Revenue Other Local Revenues	\$	3,220,009 1,241,552 698,507	\$	3,086,709 1,241,552 698,507	\$	(133,300) - -
TOTAL	. REVENUE	\$	5,160,068	\$	5,026,768	\$	(133,300)
	Teacher Salaries	\$	1,318,505	\$	1,318,503	\$	(2)
	Certif Pupil Support Salaries		118,480		118,480		
	Certf Superv & Admin Salaries		9,197		9,197		
	Other Certificated Salaries		281,509		281,510		1
	Sal Ins Aides For Dir Teach As		561,093		561,094		1
	Classified Support Salaries		202,131		204,131		2,000
	Clerical Technical & Ofc Salary		243,189		224,405		(18,784)
	Other Classified Salaries		140.040		140.043		-
	STRS		140,942		140,942		(3.000)
	PERS		112,731		109,673		(3,058)
	OASDHI/Medicare		101,655		99,606		(2,049)
	Health & Welfare		604,412		586,470		(17,942)
	Unemployment		1,361		1,348		(13)
	Worker's Compensation		54,265		53,729		(536)
	EGBERT Contribution		121,576		121,120	-	(456)
	PERS Reduction		4,774		4,774		-
	Life Insurance		3,432		3,404		(28)
	Books/Reference Materials		12,165		11,063		(1,102)
	Materials & Supplies		322,918		257,447		(65,471)
	Non-Capitalized Equipment		20,140		16,640		(3,500)
51xx	Sub-agreements for Services		695,952		699,505		3,553
	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		· -		· <u>-</u>		` - .
	New Buildings &Improv Of Bldgs		-		-		-
	Equipment Replacement		_		-		-
	Direct Support/Indirect Costs		212,675		206,382		(6,293)
	EXPENDITURES	\$	5,239,256	\$	5,105,955	\$	(133,301)
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(79,188)	\$	(79,187)	<u> </u>	1
				<u> </u>			
89xx	Other Financing Sources	\$	79,187	\$	79,187	\$	-
NET INCREASE (DECREASE) IN FUND BALANCE		\$	(1)	\$	-	\$	1
52. (Co. 100)		SVENESK	4 - 4 - A			Aman 2 - 1	
9791	BEGINNING BALANCE	\$	19,572	\$	19,572	\$	
9191	DECIMINA DALANCE	Ψ	19,512	-	18,372	Ψ	
9791	ENDING BALANCE	\$	19,571	\$	19,572	\$	1
COMP	ONENTS OF ENDING BALANCE						
	Legally Restricted Balance	\$	19,571	\$	19,572		1
9770	Designated for Economic Uncertainties		-		-		-
							-
TOTAL	RESERVES	\$	19,571	\$	19,572	\$	1

Second Processing Pederal Revenue \$ 14,502,824 \$ 14,502,824 \$ 1.200,000 \$ 1.		FUND 13 - CAFETERIA	ENDIN	NG FUND BALANCE PROPOSED	E	PROPOSED		<u>CHANGE</u>
85xx Other State Revenue 1,200,000 1,200,000 - - 86xx Other Local Revenues 7,686,159 7,686,159 7,686,159 - TOTAL REVENUE \$ 23,388,983 \$ 23,388,983 \$ - Z2xx Classified Support Salary \$ 6,570,011 \$ 6,570,011 \$ - 2xx Class Supp & Admin Salaries 685,575 685,575 - 24xx Clerical Technical & Ofc Salary 272,043 272,043 272,043 - 33xx Class Supp & Admin Salaries 685,575 685,575 - - 33xx Class Supp & Admin Salaries 685,575 595,969 - 33xx Class Supp & Admin Salaries 685,570 570,465 570,465 570,465 - 33xx Class Supp & Admin Salaries 1,913,868 1,973,868 - - - 35xx Unified Support Sup	82xx	Federal Revenue	\$	14 502 824	\$	14 502 824	\$	_
Total Revenues Tota			Ψ		Ψ		Ψ	
Classified Support Salary \$ 6,570,011 \$ 6,570,011 \$ - 230x Class Supv & Admin Salaries 685,575 685,575 240x Clerical Technical & Ofc Salary 272,043 272,043 272,043 - 230x CRS 79,969 795,969 - 3330x CRS 757,465 570,465 570,465 - 340x Health & Welfare 1,973,868 1,973,868 - 350x Unemployment 3,763 3,763 - 350x Unemployment 3,763 3,763 - 350x Unemployment 439,484 439,484 - 340x 439,484 439,484 - 340x 430x								w
23xx Class Supv & Admin Salaries 685,575 685,575 624 6	TOTAL	. REVENUE	<u>\$</u>	23,388,983	\$	23,388,983	<u>\$</u>	· <u>-</u>
23xx Class Supv & Admin Salaries 685,575 685,575 624 6	22xx	Classified Support Salary	¢	6 570 011	¢	6 570 011	¢	-
2400 272,043 272,043 272,043 272,043 272,043 272,043 272,048 273,049 275,049			4	- •	٣		Ψ.	_
PERS				•		-		_
33xx						-		_
1,973,868 1,973,868 1,973,868 3,973 5,55,755 3,550,00 1,973,868 3,763		· — ·-		•		•		-
						•		-
								_
373x EGBERT Contribution 439,484 439,484 380x PERS Reduction 978 978 978 378				•		•		_
38x PERS Reduction 978 978 978 39x 39x 14 30x 13 30x 15 30x				•				-
13,020 152,305 13,12,000 13,12,000				-		•		-
Materials & Supplies 1,912,895 1,912								-
Adv Non-Capitalized Equipment 152,305						•		-
Food Service Supplies								-
Travel And Conference 35,000 35,000				•		•		-
Dues And Membership 350 275,60		• •		- ·				-
55xx Rentals, Repairs & Leases 317,200 317,200				35,000		35,000		-
55xx Rentals, Repairs & Leases 317,200 317,200	53xx	Dues And Membership		350		350		-
57xx Dir Cost For Interpgm/Interfind 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 Bidgs - - - - 65xx Equipment Replacement 24,100 80,225 56,125 - - 65xx Equipment Replacement - <td>55xx</td> <td>Utilities And Housekping Serv</td> <td></td> <td>272,600</td> <td></td> <td>272,600</td> <td></td> <td>_</td>	55xx	Utilities And Housekping Serv		272,600		272,600		_
57xx Dir Cost For Interpgm/Interfind 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 Bidgs - - - - 65xx Reuipment Replacement 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) NET INCREASE (DECREASE) IN FUND BALANCE \$ (190,681) \$ (433,843) \$ (243,162) 9791 BEGINNING BALANCE \$ 5,467,526 \$ 5,033,683 \$ (243,162) COMPOWNENTS OF ENDING BALANCE \$	56хх	Rentals, Repairs & Leases		317,200		317,200		_
SBX	57xx	Dir Cost For Interpgm/Interfnd		•		•		(150)
59xx Communications 45,720 45,720 - 62xx New Bulldings & Improvement of Bidgs - <t< td=""><td>58xx</td><td>Other Exp Of Districtwide Ops</td><td></td><td>-</td><td></td><td>•</td><td></td><td>`- ´</td></t<>	58xx	Other Exp Of Districtwide Ops		-		•		`- ´
New Buildings & Improvement of Bidgs 24,100 80,225 56,125								_
64xx New Equipment Replacement Formula Replacement Repl	62xx	New Buildings & Improvement of Bldgs				-		_
Equipment Replacement Foundation Found				24 100		80 225		56 125
TOTAL EXPENDITURES		· ·		21,100		00,223		50,123
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES \$ (1,017,291) \$ (1,073,266) \$ (55,975) \$ (89xx Other Financing Sources		• •		1,149,132		1,149,132		
89xx Other Financing Sources 76xx Interfund Transfers Out \$ 826,610 \$ 639,423 \$ (187,187) 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 \$ 1,1766 \$ - 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 - 9780 Reserve for Economic Uncertainties - - - 9790 Unassigned/Unappropriated Amount - - -	TOTAL	EXPENDITURES		24,406,274	\$	24,462,249	\$	55,975
Total Net Transfers Out	EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$</u>	(1,017,291)	\$	(1,073,266)	\$	(55,975)
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 - - - -			\$	826,610 -	\$	639,423	\$	(187,187) -
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 - 9780 Reserve for Economic Uncertainties - - - 9790 Unassigned/Unappropriated Amount - - - -	NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(190,681)	\$	(433,843)	\$	(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 - - - -	9791	BEGINNING BALANCE	\$	5,467,526	\$	5,467,526	\$	
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 - - - -	9791	ENDING BALANCE	\$	5,276,845	\$	5,033,683	\$	(243,162)
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 - - - -	СОМР	ONENTS OF ENDING BALANCE						
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 - - - -	0711	Pavolving Cach	d-	11 766	¢	11 766	φ	
9713 Prepaid Expenditures - <td></td> <td></td> <td>⊅.</td> <td>•</td> <td>Þ</td> <td>·</td> <td>Þ</td> <td>-</td>			⊅.	•	Þ	·	Þ	-
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 - - - -				1,101,/40		1,101,/40		-
9780 Assigned 109,765 109,765 - 9789 Reserve for Economic Uncertainties - - - 9790 Unassigned/Unappropriated Amount - - - -				4 0F2 FC0		2 04 0 407		(242.462)
9789 Reserve for Economic Uncertainties - 9790 Unassigned/Unappropriated Amount								(2 4 3,162)
9790 Unassigned/Unappropriated Amount		=		109,/65		109,/65		-
TOTAL RESERVES \$ 5,276,845 \$ 5,033,683 \$ (243,162)				<u> </u>				<u>-</u>
	TOTAL	RESERVES	\$	5,276,845	\$	5,033,683	\$	(243,162)

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ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

		ENDING	FUND BALANCE	Ē				
	FUND 25 - CAPITAL FACILITIES ACCOUNT	<u> </u>	ROPOSED	<u> </u>	PROPOSED	<u>CHANGE</u>		
86xx	Other Local Revenues	\$	7,100,000	\$	7,100,000	\$. <u>-</u>	
TOTAI	L REVENUE	\$	7,100,000	\$	7,100,000	\$	**	
22xx	Classified Support Salaries	\$	_	\$	_	\$	_	
	Class Supv & Admin Salaries	•	57,716	•	57,716	•	-	
	Clerical Technical & Ofc Salary		104,893		104,893		-	
	PERS		18,565		18,565		-	
	OASDHI/Medicare		12,349		12,349		-	
	Health & Welfare		87,618		87,618		-	
	Unemployment		82		82		-	
	Worker's Compensation		3,252		3,252		_	
	EGBERT Contribution		5 , 496		5,496		-	
	PERS Reduction		2,607		2,607		_	
	Life Insurance		275		275		_	
	Materials & Supplies		7,000		7,000		_	
	Non-Capitalized Equipment		50,000		50,000		_	
	Travel And Conference		5,000		5,000		_	
	Utilities And Housekping Serv		3,000		5,000		_	
	Rentals, Repairs & Leases		50,916		50,916		_	
	Dir Cost For Interpgm/Interfnd		30,910		20,910		_	
	Other Exp Of Districtwide Ops		30,000		30,000		-	
	Sites and Improvement of Sites		30,000		30,000		-	
	New Buildings &Improv Of Bldgs		<u>-</u>		<u>-</u>			
TOTAL	EXPENDITURES	\$	435,769	\$	435,769	\$	-	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	6,664,231	\$	6,664,231	<u>\$</u>	<u>-</u>	
89xx	Other Financing Sources	\$	-	\$	-	\$	-	
76xx	Interfund Transfers Out	,	21,162,000	·	22,237,000	•	1,075,000	
	ICREASE (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)	
COMP	ONENTS OF ENDING BALANCE							
9740	Restricted	\$	8,445,020	\$	7,370,020	\$	(1,075,000)	
	Reserve for Economic Uncertainties	Ψ	-	Ψ	-	Ψ	(1,075,000)	
TOTAL	. RESERVES	\$	8,445,020	\$	7,370,020	\$	(1,075,000)	

Budget Department

	FUND 35 - STATE SCHOOL FACILITIES		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	\$		\$	-	\$	-	
	Non-Capitalized Equipment		-		-		-	
55xx	Utilities & Housekkeeping Services		-		-		-	
	Rentals, Repairs & Leases		-		-		-	
	Dir Cost for Interprgm/Interfund		-		-		-	
	Other Exp of Districtwide Operations		- '		7,000		7,000	
	Sites And Improvement Of Sites		1,430,090		1,455,090		25,000	
	New Buildings &Improv Of Bldgs		34,243,993		47,638,116		13,394,123	
	New Equipment		1,290,413		240,413		(1,050,000)	
	Equipment Replacement		-		-			
72xx	Other Transfers Out		-		-		-	
TOTAL	. EXPENDITURES	<u> </u>	36,964,496	\$	49,340,619	\$	12,376,123	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	<u>\$</u>	(36,964,496)	\$	(38,039,496)	\$	(1,075,000)	
	Other Financing Sources Interfund Transfers Out	\$	21,162,000 -	\$	22,237,000 -	\$	1,075,000 -	
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(15,802,496)	\$	(15,802,496)	\$	_	
9791	BEGINNING BALANCE	\$	19,385,622	\$	19,385,622	\$	Saddle in wandood on a selection of the	
9791	ENDING BALANCE	\$	3,583,126	\$	3,583,126	\$		
COMP	ONENTS OF ENDING BALANCE							
9740	Restricted	\$	3,583,126	\$	3,583,126	\$	-	
9789	Reserve for Economic Uncertainties	•	• •	•	, ,	•	-	
							- - -	
TOTAL	RESERVES	\$	3,583,126	\$	3,583,126	\$	<u>-</u>	

	FUND 49 - SPECIAL PROJECTS		G FUND BALANCE PROPOSED		PROPOSED	CHANGE		
			995 495		226.426			
	Other Local Revenues Other Local Revenues	\$	336,126 -	\$	336,126	\$		
TOTA	L REVENUE	\$	336,126	\$	336,126	\$	-	
22xx	Classified Support Salaries	\$	116	\$	116	\$	-	
	Class Supv & Admin Salaries		574,437		574,437		-	
24xx	Clerical Technical & Ofc Salary		760,680		760,680		-	
	STRS		•		· -		-	
32xx	PERS		146,722		146,722		-	
33xx	OASDHI/Medicare		98,303		98,303		-	
	Health & Welfare		314,749		314,749		_	
	Unemployment		668		668		_	
	Worker's Compensation		26,705		26,705		_	
	EGBERT Contribution		39,106		39,106		_	
	PERS Reduction		20,600		20,600		<u>-</u>	
	Life Insurance		1,656		1,656		· _	
	Materials & Supplies		15,600		15,600	,	_	
	Non-Capitalized Equipment		18,692		18,692		_	
	Travel & Conference		17,050		17,050			
	Utilities & Housekeeping Services		17,030		-			
	Rentals, Repairs & Leases		110,116		110,116		_	
	Dir Cost For Interpgm/Interfnd		39,216				_	
			·		39,216		_	
	Other Exp of Districtwide Ops		391,400		391,400		-	
	Communications		5,000		5,000		-	
	Sites and Improvement of Sites		562,262		562,262		(040,400)	
	New Buildings & Improv of Bldgs		5,238,629		4,398,229		(840,400)	
	New Equipment		11,427		11,427		-	
/2xx	Other Transfers Out		-		11,301,123		11,301,123	
TOTAL	EXPENDITURES	\$	8,393,134	\$	18,853,857	\$	10,460,723	
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(8,057,008)	\$	(18,517,731)	<u>\$</u>	(10,460,723)	
9054	Other Financing Courses	÷	917.000	÷	946 000	÷	20,000	
	Other Financing Sources Interfund Transfers Out	\$	817,000	\$	846,000	\$	29,000	
70XX	Interiuna Transfers Out		-		-		-	
NET IN	ICREASE (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)	
COMP	ONENTS OF ENDING BALANCE				•			
9740	Restricted	\$		\$		\$	_	
	Reserve for Economic Uncertainties	Ψ	11,969,458	Ψ	1,537,735	4	(10,431,723)	
3.03	1300174 191 Boottoffild Origin William		22,505,100		_,,,,,,,,,		(==, :==,, ==)	
							-	
TOTAL	RESERVES	<u> </u>	11,969,458	\$	1,537,735	\$	(10,431,723)	
IVIAL	- INDUINARA	<u>-P</u>	11,202,130	<u>Ψ</u>	1,001,100	4	(10/101//20)	

Budget Department

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

Seneral Fund - Unrestricted Programs	MGMT	RESC	PROGRAM DESCRIPTION	<u>AMOUNT</u>	PROGRAM DESCRIPTION
2160				ሰ ለ	Dealine existing recourses
2020			· · ·		<u> </u>
2312 0000 Student Fees \$0 Realign existing resources.			-		· · · · · · · · · · · · · · · · · · ·
2355 0000 Siths Shared Energy Savings \$0 Realign existing resources.			- · · · · · · · · · · · · · · · · · · ·		· ·
4030 0000 Student Services \$0 Realign existing resources 4040 0000 Curculum \$0 Realign existing resources 4030 0000 Health Services \$0 Realign existing resources 5080 0000 Health Services \$0 Realign existing resources 5080 0000 Poperty Damage-Loss \$0 Realign existing resources 5080 0000 Poperty Damage-Loss \$0 Realign existing resources 5080 0000 Poperty Damage-Loss \$0 Realign existing resources 5080 0000 Poperty Damage-Loss \$0 Realign existing resources \$0 Reali					-
4040 0000 Curriculum \$0 Realign existing resources.					
1410 0000 Elementary Sito Support \$0 Realign existing resources.					
Sealign existing resources. Signature Sealign existing resources.					
5000 0000 Facilities/Capital Projects 500 Realign existing resources.					-
S222					
Section Sect			· · · · · · · · · · · · · · · · · · ·		-
Separal Fund - Faderal Programs Separal Fund Transfers Out Separal Fund - Faderal Programs Separal Fund - Faderal Programs Separal Fund - Faderal Programs Separal Fund - Faderal Programs Separal Fund - Faderal Programs Separal Education: IDEA Mental Health Separal Fund - Faderal Fund - F				• • •	
Seeing Fund - Federal Programs 4900 3010 NCLB: Title I, Part A, Basic and Neglected 4915 3010 NCLB: Title I, Part A, Basic and Neglected 4915 3010 NCLB: Title I, Part A, Basic and Neglected 4926 3550 NCLB: Title I, Part A, Basic and Neglected 4926 3550 NCLB: Title I, Part A, Basic and Neglected 4926 3550 NCLB: Title II, Part A, Teacher Quality 4040 4035 NCLB: Title II, Part A, Teacher Quality 4040 4050 NCLB: Title III, Part A, Teacher Quality 4040 4050 NCLB: Title III, Part A, Teacher Quality 4040 4050 NCLB: Title III, Part B, CaMSP (eSCI) 4350 5630 NCLB: Title IV, McKinney-Vento 4350 5825 Elementary School Counseling 4020 5832 California GEAR UP 4090 5858 Afterschool Twilight - Site 4900 5861 ASSET's Family Literacy 4900 5861 ASSET's Family Literacy 4900 6010 After School Education and Safety (ASES) 4030 6512 Special Education Mental Health Prop 98 4900 6010 After School Education and Safety (ASES) 4030 6512 Special Education Mental Health Prop 98 4900 7091 Economic Impact Aid: Limited Eng Proficiency 4260 7220 Partnership Academies Program 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 5510 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 5540 8150 Resilign existing resources. 4900 8120 4040 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core Standards Implem 4900 7405 Common Core			· · ·		-
Seneral Fund - Federal Programs 4900 3010 NCLB: Title I, Part A, Basic and Neglected 4915 3010 NCLB: Title I, Part A, Basic and Neglected 4915 3010 NCLB: Title II, Part A, Basic and Neglected 4915 3010 NCLB: Title II, Part A, Basic and Neglected 4926 3237 Special Education: IDEA Mental Health 4250 3550 Voc & Applied Tech Secondary II C, Sec 131 4040 4035 NCLB: Title III, Part B, CadMSP (eSCI) 4900 4124 NCLB: Title III, Part B, CadMSP (eSCI) 5030 NCLB: Title III, Part B, 21st Century 4350 5630 NCLB: Title V, Part B, 21st Century 4350 5630 NCLB: Title V, Part B, 21st Century 4040 5032 California GEAR UP 4150 5681 ASSET's Family Literacy 4900 5863 Aftershool Twilight - Site 4900 5861 ASSET's Family Literacy 4900 5861 ASSET's Family Literacy 4900 6010 After School Education and Safety (ASES) 4900 6010 After School Education Mental Health Prop 98 4030 6612 Special Education Mental Health Prop 98 4030 6612 Special Education Mental Health Prop 98 4030 6612 Special Education Mental Health Prop 98 4040 7405 Common Core Standards Implem 5560 7220 Partnership Academies Program 4040 7405 Common Core Standards Implem 5560 7207 Transportation: Home To School 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070 7401 Common Core Standards Implem 4070			•		•
4900 3010 NCLB: Title I, Part A, Basic and Neglected 4915 3010 NCLB: Title I, Part A, Basic and Neglected 4925 3327 Special Education: IDEA Mental Health 4250 3550 Voc & Applied Tech Secondary II C, Sec 131 4040 4035 NCLB: Title II, Part A, Teacher Quality 500 Realign existing resources. 4040 4055 NCLB: Title II, Part A, Teacher Quality 500 Realign existing resources. 4040 4050 NCLB: Title II, Part B, CaMSP (eSCI) 500 Realign existing resources. 4040 4050 NCLB: Title IV, Part B, 21st Century 500 Realign existing resources. 4350 5630 NCLB: Title IV, McKinney-Vento 4350 5832 California GEAR UP 4090 5852 California GEAR UP 4090 5858 Afterschool Twilight - Site 4090 5861 ASSETs Family Literacy 500 Realign existing resources. 4090 5861 ASSETs Family Literacy 500 Realign existing resources. 4090 5861 ASSETs Family Literacy 500 Realign existing resources. 4090 6010 After School Education and Safety (ASES) 500 Realign existing resources.	Net Ch	ange to Ex	penditures/Interfund Transfers Out	(\$91,432)	•
4915 3010 NCLB: Title Part Å, Basic and Neglected \$0 Realign existing resources.				**	Barting a delice and a second
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 4055 NCLB: Title II, Part B, CaMSP (eSCI) \$0 Realign existing resources. 4900 4124 NCLB: Title IV, Part B, 21st Century \$0 Realign existing resources. 4350 5530 NCLB: Title V, McKinney-Vento (\$4,044 Adjust budget in accordance with amended award. 4350 5532 California GEAR UP \$11,95494 Establish budget in accordance with award. 4900 5861 ASSETS Family Literacy \$11,45362 Realign existing resources. 4900 5861 ASSETS Family Literacy \$1,445,362 Realign existing resources. 4900 6010 After School Education and Safety (ASES) \$0 Realign existing resources. 4900 6010 After School Education and Safety (ASES) \$0 Realign existing resources. \$0					· ·
\$25,0 \$25,			· · · · · · · · · · · · · · · · · · ·		<u> </u>
4040 4035 NCLB: Title II, Part A, Teacher Quality 4040 4050 NCLB: Title II, Part B, CaMSP (eSCI) 4900 4124 NCLB: Title IV, Part B, 21st Century 4350 5630 NCLB: Title X, McKinney-Vento 4350 5632 California GEAR UP 4900 5632 California GEAR UP 4900 5683 Afterschool Twilight - Site 4900 5684 ASSETs Family Literacy Net Change to Expenditures/Interfund Transfers Out Sample of the Special Education Mental Health Prop 8 4900 6010 After School Education and Safety (ASES) 3505 6500 Special Education Mental Health Prop 8 4900 7091 Economic Impact Aid: Limited Eng Proficiency 4250 7220 Partnership Academies Program 4900 7091 Economic Impact Aid: Limited Eng Proficiency 4040 7405 Common Core Standards Implem 4040 7805 Common Core Standards Implem 4040 7805 Common Core Standards Implem 5510 7805 Miscellaneous Site Donations (<\$1000) 8150 Realign existing resources. 81,445,362 80 Realign existing resources. 80 Realign existing resources. 81,445,362 80 Realign existing resources. 81,445,362 81 Realign existing resources. 82 Realign existing resources. 83 Realign existing resources. 8400 8610 After School Education Mental Health Prop 98 80 Realign existing resources. 81,445,362 81 Realign existing resources. 82 Realign existing resources. 83 Realign existing resources. 8400 7091 Economic Impact Aid: Limited Eng Proficiency 85 Realign existing resources. 85 Realign existing resources. 86 Realign existing resources. 86 Realign existing resources. 87 Realign existing resources. 88 Realign existing resources. 89 Realign existing resources. 80 Realign existing resources. 81 Realign existing resources. 81 Realign existing resources. 82 Realign existing resources. 81 Realign existing resources. 82 Realign existing resources. 83 Realign existing resources. 84 Realign existing resources. 85 Realign existing resources. 86 Realign existing resources. 86 Realign existing resources. 87 Realign existing resources. 88 Realign existing resources. 89 Realign existing resources. 89 Realign existing resources. 90 Realign existing resources			•		
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4900			· · · · · · · · · · · · · · · · · · ·	=	<u> </u>
4350 5630 NCLB: Title X, McKinney-Vento 4350 5825 Elementary School Counseling 4360 5825 Elementary School Counseling 4360 5832 California GEAR UP 4900 5858 Afterschool Twilight - Site 4900 5861 ASSETs Family Literacy Net Change to Expenditures/Interfund Transfers Out Senior Interpretation					-
Second Second					•
4020 5832 California GEAR UP \$151,100 Establish budget in accordance with award. 4900 5886 Afterschool Twilight - Site 4900 5881 ASSETs Family Literacy \$0 Realign existing resources. Net Charge to Expenditures/Interfund Transfers Out \$1,445,362\$ Semenal Fund - State Programs					
4900 5858 Afterschool Twilight - Site 4900 5861 ASSETs Family Literacy Net Change to Expenditures/Interfund Transfers Out State Programs				•	-
Realign existing resources State Programs					-
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Second State Programs Special Education and Safety (ASES) Special Education					Realign existing resources.
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Net Change to Expenditures/Interfund Transfers Out \$12,357,321 General Fund - Local Programs 5640 8150 Restricted Maintenance Program 4010 9305 Miscellaneous Site Donations (<\$1000) 4010 9309 K-12 Library Technican Donations/Grants 4250 9426 Map Your Future K-12 City EG 5040 9506 Student Teaching/NU 4010 9539 Target Donations 5260 9609 Break-in LCHS D/L: 7/6/13 5260 9611 Shed Arson @ EGHS D/L 7/18/13 5260 9615 Laptop Theft @ COHS D/L 9/1/13 5260 9625 Arson MTHS D/L:3/8/13 \$12,357,321 \$0 Realign existing resources. Realign existing resources. \$19,296 Declare additional site donations. \$19,296 Declare additional site donations. \$1,500 Establish budget in accordance with award. \$1,197 Establish budget in accordance with award. \$2,000 Establish budget in accordance with award. \$3,351 Declare revenue for property damage. Declare revenue for property damage. Declare revenue for property damage. Declare revenue for property damage. \$1,808 Declare revenue for property damage.			•		•
General Fund - Local Programs56408150Restricted Maintenance Program\$0Realign existing resources.40109305Miscellaneous Site Donations (<\$1000)	4900	7891	(EIA)/Compensatory Education	(\$7,873)	Adjust budget in accordance with amended award.
8150 Restricted Maintenance Program 4010 9305 Miscellaneous Site Donations (<\$1000) 4010 9309 K-12 Library Technican Donations/Grants 4250 9426 Map Your Future K-12 City EG 5040 9506 Student Teaching/NU 4010 9539 Target Donations 5260 9609 Break-in LCHS D/L: 7/6/13 5260 9611 Shed Arson @ EGHS D/L 7/18/13 5260 9625 Arson MTHS D/L:3/8/13 \$1,808 Declare additional site donations. \$19,296 Declare additional site donations. \$19,296 Declare additional site donations. \$19,296 Declare additional site donations. \$19,296 Declare additional site donations. \$1,500 Declare additional site donations.	Net Ch	ange to Ex	penditures/Interfund Transfers Out	\$12,357,321	•
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4250 9426 Map Your Future K-12 City EG 5040 9506 Student Teaching/NU 4010 9539 Target Donations 5260 9609 Break-in LCHS D/L: 7/6/13 5260 9611 Shed Arson @ EGHS D/L 7/18/13 5260 9615 Laptop Theft @ COHS D/L 9/1/13 5260 9625 Arson MTHS D/L:3/8/13 \$1,500 Establish budget in accordance with award. \$2,000 Establish budget in accordance with award. \$2,000 Declare revenue for property damage. \$3,351 Declare revenue for property damage. \$9,417 Declare revenue for property damage. \$1,967 Declare revenue for property damage. \$1,808 Declare revenue for property damage.	4010	9309			
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.		9426	Map Your Future K-12 City EG	\$1,500	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.	5040		•	\$1,197	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.				\$2,000	Establish budget in accordance with award.
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.			•	\$3,351	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.				\$9,417	Declare revenue for property damage.
5260 9625 Arson MTHS D/L:3/8/13 \$1,808 Declare revenue for property damage.			-	\$1,967	Declare revenue for property damage.
			· · · · · · · · · · · · · · · · · · ·	\$1,808	Declare revenue for property damage.
		ange to Ex	penditures/Interfund Transfers Out	\$40,778	-

Budget Department

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

<u>MGMT</u>	RESC	PROGRAM DESCRIPTION	<u>AMOUNT</u>	PROGRAM DESCRIPTION
Fund <u>11 - /</u>	Adult Educ	eation eation		
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		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 Cha	ange to Ex	penditures/Interfund Transfers Out	\$740,366	•
Fund 12 - (Child Deve	elopment		
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 Cha	ange to Ex	penditures/Interfund Transfers Out	\$256,669	
Fund 13 - 1	Food Serv	ices		
5628	0000	Catering		Realign existing resources.
5610	5370	Fresh Fruit & Vegetable Prgm	\$32,674	Adjust budget in accordance with amended award.
Net Cha	ange to Ex	penditures/interfund Transfers Out	\$32,674	:

Budget Department

	September 30, 2013												
	FUND 01 - ALL		PROPOSED		PROPOSED		<u>CHANGE</u>						
TOTAL R	REVENUE	\$	493,729,363	\$	507,580,697	\$	13,851,334						
		•			_								
1xxx	Certificated Salaries	\$	250, 4 56,853	\$	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 E	XPENDITURES	\$	504,876,695	\$	518,628,724	\$	13,752,029						
FXCFSS	(DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(11,147,332)	\$	(11,048,027)	\$	99,305						
		<u> </u>	(22/21//002/	—	(12/0/10/02//	<u> </u>	33/333						
89xx	Other Financing Sources	\$	-	\$	-	\$	-						
76xx	Interfund Transfers Out		1,518,610		1,518,610		•						
NET INC	REASE (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						
				<u> </u>		<u> </u>							
COMPON	IENTS 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 R	ESERVES	\$	61,868,092	\$	61,967,397	\$	99,305						

	FUND 01 - UNRESTRICTED		tember 30, 2013 PROPOSED	ا	PROPOSED	CHANGE	
80xx 82xx	Revenue Limit Sources Federal Revenue	\$	334,375,304 89,908	\$	334,375,304 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	<u>.\$</u>	-
11xx	Teacher Salaries	\$	177,984,722	\$	177,982,574	\$	(2,148)
	Certif Pupil Support Salaries		8,063,618		8,021,764		(41,854)
	Certf Superv & Admin Salaries		14,872,878		14,872,878		44.054
19xx 21xx			1,139,406		1,181,260		41,854
22xx	Sal Ins Aides For Dir Teach As Classified Support Salary		889,600 11,639,223		889,600 11,639,601		- 378
	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 37xx	Worker's Compensation		4,685,374		4,685,383		9
38xx	EGBERT Contribution PERS Reduction		11,905,484 507		11,906,053 507		569
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 55xx	Insurance Utilities And Housekping Serv		2,486,573		2,477,457		(9,116)
56xx	Rentals, Repairs & Leases		9,890,991 1,846,993		9,890,991 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 73xx	Other Transfers Out Direct Support/Indirect Costs		232,108 (6,963,007)		232,108 (7,054,439)		(91,432)
74xx	Debt Service		(0,903,007)		(7,034,439)		(91,432)
TOTAL	EXPENDITURES	\$	342,241,700	\$	342,150,268	\$	(91,432)
EXCES!	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	42,025,218	\$	42,116,650	\$	91,432
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	(49,510,746) 1,518,610	\$	(49,502,873) 1,518,610	\$	7,873 -
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(9,004,138)	\$	(8,904,833)	\$	99,305
	THE STATE OF THE S				17.5		
9791	BEGINNING BALANCE	<u>\$</u>	51,751,242	\$	51,751,242	\$	
9791	ENDING BALANCE	\$	42,747,104	\$	42,846,409	\$	99,305
СОМРО	NENTS OF ENDING BALANCE						
COMPO	THE TENNING BREATURE						
9711	Revolving Cash	\$	140,000	\$	140,000	\$	-
9712	Stores	τ	161,517	т	161,517	τ.	-
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

	FUND 01 - FEDERAL		ember 30, 2013	F	PROPOSED	<u>CHANGE</u>		
81xx	Federal Revenue	\$	11,426,993	\$	11,502,400	\$	75,407	
82xx		₽	28,133,006	Ŧ	29,502,961	Ð	1,369,955	
85xx					-		-	
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		*	1,813,819	4	2,524,091	4	710,272	
13xx	Certf 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			452,957		500,162		47,205	
23xx			262,709		262,709		2 020	
24xx 29xx	Clerical Technical & Ofc Salary Other Classified Salaries		984,240 23,709		986,268 23,613		2,028 (96)	
31xx	STRS		865,184		946,061		80,877	
32xx			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	•		337,809		361,145		23,336	
37xx	EGBERT Contribution		611,442		635,757		24,315	
39xx			17,202		16,840		(362)	
41xx 42xx	Textbooks Books/Reference Materials		- 79,580		70.753		- 177	
43xx	·		79,360 9,327,487		79,752 8,839,271		172 (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	• *		· -		220		220	
54xx			-		-		-	
56xx			35,304		53,031		17,727	
57xx	Dir Cost For Interpgm/Interfnd		743,532		867,308		123,776	
58xx 59xx	• • • • • • • • • • • • • • • • • • • •		402,775		534,796		132,021	
62xx			6,098		6,370 -		272	
64xx			30,000		30,000		<u>-</u>	
71.xx	Tuition		50,442		50,442		-	
72xx	Interagency Transfers		50,000		50,000		-	
73xx	Direct Support/Indirect Costs	<u></u>	1,655,326		1,716,370		61,044	
TOTAL	EXPENDITURES	_\$	40,087,046	<u>\$</u>	41,532,408	\$	1,445,362	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(527,047)	\$	(527,047)	\$		
89xx	Other Financing Sources	\$	652,079	\$	652,079	\$		
	Interfund Transfers Out	4	-	Ψ	-	Ψ	-	
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	125,032	\$	125,032	\$		
9791	BEGINNING BALANCE	\$	4,359,178	<u>\$</u>	4,359,178	\$	Acceptance of the control of the con	
9791	ENDING BALANCE	\$	4,484,210	\$	4,484,210	\$	_	
COMPO	NENTS OF ENDING BALANCE							
9712	Stores	\$	_	\$	-	\$	-	
	Restricted	Ŧ	4,484,210	т	4,484,210	7	-	
9780					•		-	
9790	Unassigned/Unappropriated Amount						-	
							-	
		-						
TOTAL	RESERVES	\$	4,484,210	\$	4,484,210	\$		

	FUND 01 - STATE	-	ember 30, 2013 PROPOSED	<u> </u>	PROPOSED		CHANGE
00.04	Deviance Limit Courses		7 176 604	\$	7,176,694	\$	_
80xx	Revenue Limit Sources	\$	7,176,694	₽		₽	-
83xx 85xx	Other State Revenue		42,588,145 10,315,404		42,588,145 22,680,598		12,365,194
86xx	Other State Revenue Other Local Revenues		295,000		295,000		12,303,154
87xx	Other Local Revenues Other Local Revenues		293,000		293,000		_
6788	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	Certf 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
	Class Supv & Admin Salaries		473,287		473,287		· <u>-</u>
24xx	•		961,019		977,583		16,564
29xx			181,175		161,744		(19,431)
31xx			2,919,765		3,086,860		167,095
32xx			2,020,413		2,033,047		12,634
33xx			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				2,140,912		49,757
38xx	PERS Reduction		2,091,155				(2,495)
			23,442		20,947		302
39xx			52,634		52,936		302
41xx			1,687,868		1,687,868		(1.011)
42xx	,		153,279		152,268		(1,011)
43xx	• • • • • • • • • • • • • • • • • • • •		4,881,324		4,584,998		(296,326)
44xx	and the second s		458,944		8,549,973		8,091,029
51xx	Sub-agreements for Services		13,855,527		13,860,772		5,245
52xx			198,415		208,264		9,849
53xx	·		2,950		2,950		-
55xx			7,580		7,580		-
56xx	• •		194,816		199,716		4,900
57xx	1.2.		(1,629,779)		(1,751,167)		(121,388)
. 58xx	Other Exp Of Districtwide Ops		1,080,590		3,252,062		2,171,472
59xx			24,529		24,642		113
64xx	, ,		300,000		300,000		-
65xx	Equipment Replacement		94,456		94,456		-
71xx			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	<u>:</u>			-		-
TOTAL	EXPENDITURES	\$	100,174,920	\$	112,532,241	\$	12,357,321
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(39,799,677)	\$	(39,791,804)	\$	7,873
89xx 76xx		\$	37,441,211	\$	37,433,338	\$	(7,873) -
NET INC	CREASE (DECREASE) IN FUND BALANCE	\$	(2,358,466)	\$	(2,358,466)	\$	-
CONTROL AND COLUMN TO BE SEEN BY	BEGINNING BALANCE	¢	42 202 047	¢	43 203 047	e	_
9791	BEGINNING BALANCE	<u> </u>	13,203,947	<u>\$</u>	13,203,947	\$	
9791	ENDING BALANCE	<u>\$</u>	10,845,481		10,845,481	\$	-
COMPO	NENTS OF ENDING BALANCE						
9712	Stores	\$	385,651	\$	385,651	\$	_
9740	Restricted .	Ψ	10,459,830	Ψ	10,459,830	Ψ	-
9780	Assigned Amount		23/103/000		_5, .55,000	•	-
9790	Unassigned/Unappropriated Amount						-
5,50	or mongroup emperopriated randoms						-
							-
TOTAL	RESERVES	\$	10,845,481	\$	10,845,481	\$	

	FUND 01 - LOCAL		ember 30, 2013 PROPOSED	1	PROPOSED	CHANGE		
80xx	Revenue Limit Sources	\$	77.054	\$	-	\$	-	
82xx 85xx	Federal Revenue Other State Revenue		37,864 -		37,864 -		-	
86xx	Other Local Revenues		9,489,339	••••	9,530,117		40,778	
TOTAL	REVENUE	<u>\$</u>	9,527,203	\$	9,567,981	\$	40,778	
11xx	Teacher Salaries	\$	2,859,055	\$	2,859,055	\$	-	
12xx 13xx			117,883		117,883		-	
19xx	·		862,780		863,782		1,002	
21xx			-		2 170 452		- 17,128	
22xx 23xx			3,161,335 514,770		3,178,463 514,770		17,120	
24xx	•	-	512,034		512,034		-	
29xx			· -		-		-	
31xx			317,796		317,879		83	
32xx 33xx			443,120 365,079		445,080 366,404		1,960 1,325	
34xx	•		1,040,325		1,038,925		(1,400)	
35xx			3,075		3,084		9	
36xx	• •		160,169		160,532		363	
37xx			244,755		244,766		11	
38xx	PERS Reduction		59,231		59,193		(38)	
39xx 41xx	Life Insurance Textbooks		5,393 -		5,387		(6) -	
42xx			591		591		_	
43xx	•		3,049,358		3,057,793		8,435	
44xx	Non-Capitalized Equipment		204,133		222,625		18,492	
47xx			-		-		-	
51xx 52xx	Sub-agreements for Services Travel And Conference		1,008,804		1,008,804		-	
53xx	Dues And Membership		347,134		347,134 -		-	
54xx	•		-		-		-	
55xx	Utilities And Housekping Serv		124,217		124,217		-	
56xx	·		548,055		548,055		-	
57xx	• • •		5,278,265		5,268,181		(10,084)	
58xx 59xx			248,058 21,120		249,800 21,120		1,742	
61xx			10,053		10,053		-	
62xx			10,834		12,534		1,700	
64xx	New Equipment		-		• *		-	
65xx			36,321		36,321		-	
72xx 73xx	Other Transfers Out Direct Support/Indirect Costs		- 819,286		819,342		- 56	
TOTAL	EXPENDITURES	\$	22,373,029	\$	22,413,807	\$	40,778	
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,845,826)	\$	(12,845,826)	\$	-	
80~~	Other Financing Sources	\$	11,417,456	\$	11,417,456	\$		
76xx	•	P	-	¥	-	Ψ	-	
NET IN	CREASE (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	\$		
COMPO	DNENTS OF ENDING BALANCE							
. 0747	Storas							
9712 9740	Stores Restricted	\$	3,791,297	\$	3,791,297	\$	-	
9780		Ψ.	-	4	-,,,-,-,,	*	-	
9790	-						-	
							-	
TOTAL	RESERVES	\$	3,791,297	\$	3,791,297	\$	-	

	FUND 11 - ADULT EDUCATION		tember 30, 2013 PROPOSED	<u>P</u>	ROPOSED	<u>CHANGE</u>		
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	
TOTA	L REVENUE	<u>\$</u>	3,516,352	\$	4,263,063	\$	746,711	
11xx 12xx	Teacher Salaries Certif Pupil Support Salaries	\$	1,283,508	\$	1,403,748	\$	120 ,2 40	
13xx 19xx	Certif Superv & Admin Salaries Other Certificated Salaries		267,170		278,266		11,096	
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 ,4 50		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 2,556		360	
39xx 41xx	Life Insurance Textbooks		2,196		2,556		300	
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 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		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	
TOTA	L EXPENDITURES	_\$	4,204,727	\$	4,945,093	\$	740,366	
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(688,375)	\$	(682,030)	\$	6,345	
89xx	Other Financing Sources	\$	800,000	\$	800,000	\$	-	
76xx	Interfund Transfers Out		-		-		-	
NET II	NCREASE (DECREASE) IN FUND BALANCE	\$	111,625	\$	117,970	\$	6,345	
4			- Francisco (1884)			76	5, 1 346 E	
9791	BEGINNING BALANCE	\$	2,619,973	<u>\$</u>	2,619,973	\$	-	
9791	ENDING BALANCE	\$	2,731,598	\$	2,737,943	\$	6,345	
COME	PONENTS OF ENDING BALANCE						·	
9740	Restricted	\$	994,497	\$	994,497		-	
	Reserve for Economic Uncertainties	*	1,737,101	т	1,743,446		6,345	
			, =-,				- -	
	1 05050/50		2 724 500		2 727 042		6 245	
IOTA	L RESERVES	<u>*</u>	2,731,598	_\$	2,737,943	<u> </u>	6,345	

	Maria di Maria di Maria di Maria di Maria di Maria di Maria di Maria di Maria di Maria di Maria di Maria di Ma						
	FUND 12 - CHILD DEVELOPMENT FUND		mber 30, 2013 ROPOSED	<u>P</u>	ROPOSED	2	HANGE
85xx	Federal Revenue Other State Revenue	\$	3,086,709 1,241,552	\$	3,181,003 1,403,927	\$	94,294 162,375
	Other Local Revenues		698,507		698,507		256 660
TOTAL	REVENUE	\$	5,026,768	<u>\$</u>	5,283,437	\$	256,669
	Teacher Salaries Certif Pupil Support Salaries	\$	1,318,503 118,480	\$	1,301,096 118,480	\$	(17,407)
			9,197		9,197		_
	Certf Superv & Admin Salaries		•				/11 170\
	Other Certificated Salaries		281,510		270,340		(11,170)
	Sal Ins Aides For Dir Teach As		561,094		587,518		26,424
	Classified Support Salaries		204,131		208,271		4,140 6,840
	Clerical Technical & Ofc Salary		224,405		231,245		6,8 4 0
	Other Classified Salaries		-				-
	STRS		140,942		140,942		-
	PERS		109,673		109,673		-
	OASDHI/Medicare		99,606		99,606		-
3 4 xx	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
	Sub-agreements for Services		699,505		789,062		89,557
	Travel And Conference		27,178		28,180		1,002
	Dues and Membership		1,650		1,650		-
	Insurance		· -		· <u>-</u>		-
	Rentals, Repairs & Leases		8,760		8,400		(360)
	Dir Cost For Interpgm/Interfnd		21,250		24,750		3,500
	Other Exp Of Districtwide Ops		9,367		9,367		-
	Communications		8,327		8,327		-
	Sites and Improvement of Sites		-		-		=
	New Buildings &Improv Of Bldgs		-		_		-
	Equipment Replacement		-		_		-
	Direct Support/Indirect Costs		206,382		214,123		7,741
	,, ,						
TOTAL	EXPENDITURES		5,105,955	<u> \$ </u>	5,362,624	<u>\$</u>	256,669
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(79,187)	\$	(79,187)	\$	<u>-</u>
89xx	Other Financing Sources	\$	79,187	\$	79,187	\$	-
NET IN	ICREASE (DECREASE) IN FUND BALANCE	\$	-	\$		\$	-
F 1		154		<u> </u>	. 1W	J.	17.65.59
9791	BEGINNING BALANCE	\$	19,572	\$	19,572	\$	
9791	ENDING BALANCE	\$	19,572	\$	19,572	\$	-
COMP	ONENTS OF ENDING BALANCE						
9740	Legally Restricted Balance	.\$	19,572	\$	19,572		-
9770	Designated for Economic Uncertainties		-		-		-
							-
							-
TOTAL	. RESERVES	\$	19,572	\$	19,572	\$	-
							

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

Report No. BUD TRANS 10-30-13.xls

ELK GROVE UNIFIED SCHOOL DISTRICT Budget Department

	FUND 40 - SPECIAL RESERVE	September 30, 2 PROPOSED		PROF	POSED	CHANGE		
86xx	Other Local Revenues	\$	-	\$	52,783	\$	52,783	
TOTAL	. REVENUE	\$	-	\$	52,783	\$	52,783	
62xx	Other Exp of Districtwide Operations New Buildings &Improv Of Bldgs Other Outgo	\$	- -	\$	- -	\$	-	

TOTAL EXPENDITURES	\$	-	\$ <u>-</u>	\$	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$		\$ 52,783	\$	52,783
89xx Other Financing Sources 76xx Interfund Transfers Out	\$	- -	\$ -	\$	- -
NET INCREASE (DECREASE) IN FUND BALANCE	\$		\$ 52,783	\$	52,783
9791 BEGINNING BALANCE	\$	260,832	\$ 260,832	\$	* ************************************
9791 ENDING BALANCE	\$.	260,832	\$ 313,615	\$	52,783
COMPONENTS OF ENDING BALANCE					
9740 Restricted 9789 Reserve for Economic Uncertainties	\$	260,832 -	\$ 313,615 -	\$	52,783 -
		-	-		-
			 		<u>-</u>
TOTAL RESERVES	\$	260,832	\$ 313,615	<u>\$</u>	52,783

	FUND 49 - SPECIAL PROJECTS	September 30, 2013 PROPOSED			PROPOSED	<u>CHANGE</u>		
	Other Local Revenues Other Local Revenues	\$	336,126 -	\$	336,126 -	\$	<u>-</u>	
TOTAL	REVENUE	\$	336,126	\$	336,126	\$	-	
	Classified Support Salaries	\$	116	\$	116	\$	-	
	Class Supv & Admin Salaries Clerical Technical & Ofc Salary		574,437 760,680		574,437 760,680		-	
	STRS		700,000		700,000		_	
	PERS		146,722		146,722		-	
	OASDHI/Medicare		98,303		98,303			
	Health & Welfare		314,749		314,749		-	
35xx	Unemployment		668		668		-	
	Worker's Compensation		26,705		26,705		-	
	EGBERT Contribution		39,106		39,106		-	
38xx	PERS Reduction		20,600		20,600			
	Life Insurance		1,656		1,656		-	
	Materials & Supplies		15,600		15,600		-	
	Non-Capitalized Equipment		18,692		18,692	•	-	
	Travel & Conference		17,050		17,050		-	
	Utilities & Housekeeping Services		110 116		110 116		-	
	Rentals, Repairs & Leases		110,116		110,116 39,216		<u>-</u>	
	Dir Cost For Interpgm/Interfnd Other Exp of Districtwide Ops		39,216 391,400		391,400		-	
	Communications		5,000		5,000		_	
	Sites and Improvement of Sites		562,262		562,262		_	
	New Buildings & Improv of Bldgs		4,398,229		4,398,229		_	
	New Equipment		11,427		26,927		15,500	
	Other Transfers Out		11,301,123		11,301,123			
TOTAL	EXPENDITURES	<u>\$</u>	18,853,857	\$	18,869,357	\$	15,500	
EXCES	SS (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 IN	ICREASE (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)	
COMP	ONENTS OF ENDING BALANCE							
9740	Restricted	\$	-	\$	_	\$	_	
	Reserve for Economic Uncertainties	7	1,537,735	т	1,522,235	•	(15,500)	
			, ,				- 1	
							-	
					<u> </u>			
TOTAL	RESERVES	\$	1,537,735	\$	1,522,235	_\$	(15,500)	
,	····			<u> </u>				

Budget Department

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

MGMT	RESC	PROGRAM DESCRIPTION	<u>AMOUNT</u>	PROGRAM DESCRIPTION
General Fu	ınd - Unre	stricted Programs		
5222	0000	Revenue Limit & Transfers	\$1,690,851	Declare additional revenue to reflect increased ADA.
Net Cha	inge to Re	venue/Other Financing Sources	\$1,690,851	_
General Fu	ınd - Unro	stricted Programs		
1510	0000	Regular Education (K-6)	\$2,559	Realign budget to reflect CBEDS enrollments.
1511	0000	Regular Ed. (K-6) Alloc FTE		Realign budget to reflect CBEDS enrollments.
2150	0000	Regular Education (7-8)		Realign budget to reflect CBEDS enrollments.
2151	0000	Regular Ed (7-8)-Alloc FTE		Realign budget to reflect CBEDS enrollments.
2200	0000	Regular Education (9-12)		Realign budget to reflect CBEDS enrollments.
2201	0000	Reg Ed (9-12) Allocated FTE		Realign budget to reflect CBEDS enrollments.
2355	0000	Site Shared Energy Savings		2012-13 carryover.
5222	0000	Revenue Limit & Transfers		Declare additional indirect credits.
5225	0000	Other Support Services	· · · · · · · · · · · · · · · · · · ·	Increase budget for Broker and Bank fees.
5299	0000	Reserve For Employee Compenstn		2.7244% COLA all bargaining units.
5495	0000	Allocated FTE Leave		Increase to 8.5 substitute sick leave days.
5517	0000	Technology Utility		Decrease budget to fund COLA.
5518	0000	Board Room Video		Establish budget in accordance with plan.
5650	0000	Purchasing		Establish budget for replacement equipment
2410	0390	Pupil Retention Block Grant		Realign budget to reflect CBEDS enrollments.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$9,020,953	
	•	•		•
General Fu	nd - 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		Realign existing resources.
4900	7891	(EIA)/Compensatory Education	\$0	Realign existing resources.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$3,684,667	
General Fu	nd - I oca	Programs		
5634	8150	Restricted Maintenance Program	\$0	Realign existing resources.
5637	8150	Restricted Maintenance Program		Realign existing resources.
5640	8150	Restricted Maintenance Program		Realign existing resources.
9634	9010	Other Local		Realign existing resources.
5640	9040	Special Projects Crew		Realign existing resources.
4010	9309	K-12 Library Technican Donations/Grants		Realign existing resources.
5250	9501	CPR/First Aid Certification		Realign existing resources.
				Transpir ontolling roboti add.
Net Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	

Budget Department

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

<u>MGMT</u>	RESC	PROGRAM DESCRIPTION	AMOUNT	PROGRAM DESCRIPTION					
<u>Fund 11 - A</u>	dult Edu	<u>cation</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 Cha	Net Change to Expenditures/Interfund Transfers Out		\$0						
<u>Fund 12 - C</u>	hild Deve	<u>elopment</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 Cha	nge to Ex	penditures/Interfund Transfers Out	\$0	•					
Fund 13 - F	Fund 13 - Food Services								
5628	0000	Catering	\$0	Realign existing resources.					
Net Chai	Net Change to Expenditures/Interfund Transfers Out			:					

Budget Department

		0	ctober 30, 2013				
	FUND 01 - ALL		<u>PROPOSED</u>		PROPOSED		CHANGE
TOTAL R	EVENUE	\$	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, 44 2)
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		<u>-</u>				
TOTAL EXPENDITURES		\$	518,628,724	\$	531,334,344	\$	12,705,620
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES		\$	(11,048,027)	<u>\$</u>	(21,970,742)	<u>\$</u>	(10,922,715)
89xx	Other Financing Sources	\$		\$		\$	-
76xx	Interfund Transfers Out		1,518,610		1,518,610		-
NET INC	REASE (DECREASE) IN FUND BALANCE	\$	(12,566,637)	\$	(23,489,352)	\$	(10,922,715)
MELLING	REAGE (DECREAGE) IN 1 OND BALANCE	"	(12,500,057)	<u> </u>	(23) 103)332)	<u> </u>	(20/5==):
9791	BEGINNING BALANCE	\$	74,534,034	\$	74,534,034	\$	And the second s
9791	ENDING BALANCE	\$	61,967,397	\$	51,044,682	<u>\$_</u>	(10,922,715)
COMPON	NENTS OF ENDING BALANCE		,				
971x	Non Spendable Assets	\$	687,168	\$	687,168	\$	_
9740	Restricted Reserve	Ψ	18,735,337	Ψ	18,735,337	Ψ	_
9745	Stabilization Arrangements		10,700,007		10,700,001		_
9750	Other Commitments						· -
9730 9780	Assigned						_
3700	Reserve for Future Year Deficits		32,544,892		20,922,177		(11,622,715)
0700			10,000,000		10,700,000		700,000
9789 9790	Reserve for Economic Uncertainties (2%) Unassigned/Unappropriated		10,000,000		10,700,000		, 00,000
3/30	onassigned/onappropriated						
TOTAL R	ESERVES	\$	61,967,397	\$	51,044,682	\$_	(10,922,715)

	FUND 01 - UNRESTRICTED	C	October 30, 2013 PROPOSED	ļ	PROPOSED		<u>CHANGE</u>
80xx	Revenue Limit Sources	\$	334,375,304	\$	336,066,155	\$	1,690,851
82xx	Federal Revenue	7	89,908	т.	89,908	7	-,,
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	Certf Superv & Admin Salaries		14,872,878		15,520,476		647,598
19xx	Other Certificated Salaries		1,181,260		1,181,260		4E4 646
21xx 22xx	Sal Ins Aides For Dir Teach As		889,600		1,344,246		454,646 701 272
23xx	Classified Support Salary Class Supv & Admin Salaries		11,639,601 3,263,097		12,430,974 3,263,097		791,373
24xx	Clerical Technical & Ofc Salary		17,971,117		18,373,498		402,381
29xx	Other Classified Salarles		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 51xx	Food Sub-agreements for Services		2 077 022		2 077 022		-
52xx	Travel And Conference		2,977,933 166,190		2,977,933 166,190		_
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 74xx	Direct Support/Indirect Costs Debt Service		(7,054,439) 		(7,178,650) 		(124,211)
TOTAL	EXPENDITURES	<u>\$</u>	342,150,268	\$	351,171,221	\$	9,020,953
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	42,116,650	<u>\$</u>	34,786,548	\$	(7,330,102)
89xx 76xx	Other Financing Sources Interfund Transfers Out	\$	(49,502,873) 1,518,610	\$	(53,095,486) 1,518,610	\$	(3,592,613)
	CREASE (DECREASE) IN FUND BALANCE	\$	(8,904,833)	<u> </u>	(19,827,548)	\$	(10,922,715)
			(openiose)		(15)027,0 107		
9791	BEGINNING BALANCE	\$	51,751,242	\$	51,751,242	\$	
0.01		<u> </u>	01,101,212	<u></u>	01,101,111	<u> </u>	
9791	ENDING BALANCE	\$	42,846,409	\$	31,923,694	\$	(10,922,715)
COMPO	NENTS 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)

	FUND 01 - FEDERAL		tober 30, 2013 PROPOSED	E	ROPOSED	:	CHANGE
	Federal Revenue	\$	11,502,400	\$	11,502,400	\$	-
82xx	Federal Revenue		29,502,961		29,502,961		
85xx 86xx	Other State Revenue Other Local Revenue		-		-		-
OOAA	Other Education						
TOTAL	REVENUE	\$	41,005,361	\$	41,005,361	\$	<u>-</u>
11xx	Teacher Salaries	\$	5,333,915	\$	5,333,915	\$	-
	Certif Pupil Support Salaries	,	2,524,091	•	2,524,091		-
13xx			368,535		368,535		-
19xx			3,177,196		3,177,196		-
21xx	Sal Ins Aides For Dir Teach As		4,887,030		4,887,030		-
22xx 23xx	••		500,162 262,709		500,162 262,709		-
24xx	•		986,268		986,268		-
29xx			23,613		23,613		-
31xx	STRS		946,061		946,061		-
32xx			764,568		764,568		-
33xx	OASDHI/Medicare		683,515		683,515		-
34xx			3,680,144		3,680,144		-
35xx 36xx	Unemployment Worker's Compensation		23,341 361,145		23,341 361,145		_
37xx	EGBERT Contribution		635,757		635,757		-
39xx			16,840		16,840		-
41xx			,				-
42xx	Books/Reference Materials		79,752		79,752		-
43xx	• •		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		403,294 220		403,294 220		-
53xx 54xx	Dues and Memberships Insurance		220		-		-
56xx	Rentals, Repairs & Leases		53,031		53,031		<u>-</u>
57xx	Dir Cost For Interpgm/Interfnd		867,308		867,308		-
58xx	Other Exp Of Districtwide Ops		534,796		534,796		-
59xx			6,370		6,370		-
62xx	New Buildings &Improv Of Bldgs		-		-		-
64xx	• •		30,000		30,000		-
71xx 72xx	Tuition		50,442 50,000		50,442 50,000		-
72xx 73xx	Interagency Transfers Direct Support/Indirect Costs		1,716,370		1,716,370		-
TOTAL	EXPENDITURES	<u>\$</u>	41,532,408	\$	41,532,408		
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(527,047)	\$	(527,047)	\$	
80~~	Other Financing Sources	\$	652.079	\$	652,079	\$	-
	Interfund Transfers Out	۳	-	7	-	Ψ	-
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	125,032	\$	125,032	\$	
				_T		7	
				9			
9791	BEGINNING BALANCE	\$	4,359,178	<u>\$</u>	4,359,178	<u>\$</u>	
9791	ENDING BALANCE	\$	4,484,210	\$	4,484,210	\$	
СОМРО	ONENTS OF ENDING BALANCE						
9712	Stores	\$	-	\$	-	\$	-
9740	Restricted	•	4,484,210	•	4,484,210	-	-
9780							-
9790	Unassigned/Unappropriated Amount						-
							- -
TOTAL	RESERVES	\$	4,484,210	\$	4,484,210	\$	
			-		-		

	Dece	mber 12,	2013				
	FUND 01 - STATE		tober 30, 2013 PROPOSED	<u> 1</u>	PROPOSED	,	CHANGE
		_	T 476 CO4		7 476 604	_	
80xx		\$	7,176,694	\$	7,176,694	\$	02.054
83xx			42,588,145		42,680,199		92,054
85xx	Other State Revenue		22,680,598		22,680,598		•
86xx			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		τ	4,014,285	7	4,265,148	•	250,863
13xx			752,995		752,995		,
19xx			3,943,280		3,943,280		_
21xx			10,529,120		11,110,929		581,809
22xx			5,766,560		5,889,110		122,550
23xx	**		473,287		473,287		-
	Clerical Technical & Ofc Salary		977,583		977,583		-
29xx	•		161,744		161,744		_
	STRS		3,086,860		3,166,669		79,809
	PERS		2,033,047				83,954
					2,117,001		67,912
33xx	•		1,948,925		2,016,837		•
34xx			12,108,717		12,813,866		705,149
35xx	, , , , , , , , , , , , , , , , , , ,		28,805		29,687		882
36xx	Worker's Compensation		1,116,311		1,149,745		33,434
37xx			2,140,912		2,221,462		80,550
38xx			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 Interpgm/Interfnd		(1,751,167)		(1,751,167)		-
58xx	Other Exp Of Districtwide Ops		3,252,062		3,252,062		-
59xx	·		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		-,051,001		1,051,001		-
73xx	Direct Support/Indirect Costs		2,966,040		3,090,251		124,211
74xx	Debt Service		2,900,040		-		
TOTAL	EXPENDITURES	\$	112,532,241	\$	116,216,908	\$	3,684,667
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(39,791,804)	\$	(43,384,417)	\$	(3,592,613)
	Other Financing Sources	\$	37,433,338	\$	41,025,951	\$	3,592,613
	Interfund Transfers Out						
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(2,358,466)	\$	(2,358,466)	\$	
9791	BEGINNING BALANCE	\$	13,203,947	\$	13,203,947	<u> \$ </u>	<u> </u>
9791	ENDING BALANCE	\$	10,845,481	\$	10,845,481	\$	<u>-</u>
COMPO	DIENTS OF ENDING BALANCE				_		
0712	Storas	÷	385,651	\$	385,651	\$	=
9712	Stores	\$	10,459,830	₽	365,651 10,459,830	₽	_
9740	Restricted		10,703,030		10,475,070		_
9780	Assigned Amount						-
9790	Unassigned/Unappropriated Amount						=
							<u>-</u>
TOTAL	DESEDVES	ė	10,845,481	¢	10,845,481	\$	
IOIAL	RESERVES	\$	10,043,401	<u>\$</u>	10,073,701	<u> </u>	

	FUND 01 - LOCAL		ober 30, 2013 ROPOSED	ļ	PROPOSED	<u>CHANGE</u>		
80xx 82xx	Revenue Limit Sources Federal Revenue	\$	37,864	\$	- 37,864	\$	<u>-</u>	
85xx 86xx	Other State Revenue 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		447.002		-		-	
13xx 19xx	•		117,883 863,782		117,883 863,782		-	
21xx			-		-		-	
	Classified Support Salary		3,178,463		3,178,463		-	
23XX 24XX	Class Supv & Admin Salaries Clerical Technical & Ofc Salary		514,770 512,034		514,770 512,034		-	
29xx	Other Classified Salaries		-		-		-	
31xx	STRS		317,879		317,879		-	
32xx 33xx	PERS OASDHI/Medicare		445,080 366,404		445,080 366,404		-	
34xx	•		1,038,925		1,098,118		59,193	
35xx			3,084		3,084		-	
36xx	Worker's Compensation		160,532		160,532		-	
37xx			244,766		244,766		-	
38xx			59,193		- - 207		(59,193)	
39XX 41XX	Life Insurance Textbooks		5,387 -		5,387		-	
	Books/Reference Materials		591		- 591		-	
43xx	• .		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 54xx	•		-		-		-	
55xx			124,217		124,217		_	
56xx	· ·		548,055		548,055		-	
57xx	Dir Cost for Interpgm/Interfnd		5,268,181		5,268,181		-	
58xx			249,800		249,800		-	
59xx			21,120		21,120		-	
61xx 62xx			10,053 12,534		10,053 12,534		-	
64xx			-		-		-	
65xx			36,321		36,321		-	
72xx	Other Transfers Out		-		-		-	
73xx	Direct Support/Indirect Costs		819,342		819,342			
TOTAL	EXPENDITURES	<u> \$ </u>	22,413,807	<u>\$</u>	22,413,807	\$		
EXCES	S (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(12,845,826)	<u>\$</u>	(12,845,826)	<u>\$</u>	-	
	Other Financing Sources Interfund Transfers Out	\$	11,417,456	\$	11,417,456 -	\$	-	
NET IN	CREASE (DECREASE) IN FUND BALANCE	\$	(1,428,370)	\$	(1,428,370)	\$	<u>-</u>	
COLUMN TER	and the second s	170		7,			(10.5) a va č eni se sa sa sa sa sa sa sa sa sa sa sa sa sa	
9791	BEGINNING BALANCE	\$	5,219,667	\$	5,219,667	\$	<u>•</u>	
9791	ENDING BALANCE	\$	3,791,297	\$	3,791,297	\$	-	
COMPC	DIENTS OF ENDING BALANCE							
9712	Stores							
9740	Restricted	\$	3,791,297	\$	3,791,297	\$	-	
9780			-		-		-	
9790	Unassigned/Unappropriated Amount						-	
							.=	
TOTAL	RESERVES	\$	3,791,297	\$	3,791,297	\$		
-,								

	FUND 11 - ADULT EDUCATION		tober 30, 2013 PROPOSED	P	ROPOSED	<u>c</u>	HANGE
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		
TOTA	L REVENUE	\$	4,263,063	\$	4,263,063	\$	-
11xx	Teacher Salaries	\$	1,403,748	\$	1,403,748	\$	-
12xx 13xx	Certif Pupil Support Salaries Certf Superv & Admin Salaries Other Certificated Salaries		278 , 266		278,266		-
19xx 21xx	Sal Ins Aides For Dir Teach As		31,647		31,647		_
22xx	Classified Support Salary		646,704		646,704		_
22xx 23xx	Class Supv & Admin Salaries		- TO,70T		010,701		_
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		_
	•		497,966		499,752		1,786
34xx	Health & Welfare						1,700
35xx	Unemployment		1,364		1,364		_
36xx	Worker's Compensation		53,773		53,773		
37xx	EGBERT Contribution		100,775		100,775		(6 696)
38xx	PERS Reduction		6,686		- 2 FF6		(6,686)
39xx	Life Insurance		2,556		2,556		=
41xx	Textbooks		407.270		107 270		-
42xx	Books/Reference Materials		107,378		107,378		4 000
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		
TOTA	L EXPENDITURES	\$	4,945,093	\$	4,945,093	\$	
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(682,030)	\$	(682,030)	\$	-
	Other Financing Sources Interfund Transfers Out	\$	800, 000 -	\$	800,000 -	\$	-
NET II	NCREASE (DECREASE) IN FUND BALANCE	\$	117,970	\$	117,970	\$	
		. 4.4	100	a vicini de la companio		E. (1962)	
9791	BEGINNING BALANCE	\$	2,619,973	\$	2,619,973	\$	· · · · · · · · · · · · · · · · · · ·
9791	ENDING BALANCE	\$	2,737,943	\$	2,737,943	\$	_
COMF	PONENTS OF ENDING BALANCE						
07/0	Restricted	\$	994,497	\$	994,497		_
	Reserve for Economic Uncertainties	4	1,743,446	4	1,743,446		-
5/09	NOSCIVE TO ECONOMIC Officer (direct)		1/1-15/110		in logicity		
							-
TOTA	L RESERVES	<u>\$</u>	2,737,943	\$	2,737,943	\$	<u>-</u>
			•				***

	The same of the sa				1		
	FUND 12 - CHILD DEVELOPMENT FUND		ober 30, 2013 ROPOSED	<u>P</u>	ROPOSED	CHANGE	
82xx F	Federal Revenue .	\$	3,181,003	\$	3,181,003	\$	-
	Other State Revenue	7	1,403,927	•	1,403,927	•	_
	Other Local Revenues		698,507		698,507		_
					•		
TOTAL F	REVENUE	\$	5,283,437	\$	5,283,437	\$	
1110/ T	Feacher Salaries	\$	1,301,096	\$	1,301,096	\$	
		₽		P	118,480	Ψ	_
	Certif Pupil Support Salaries		118,480 9,197		9,197		_
	Certf Superv & Admin Salaries		270,340		270,340		_
	Other Certificated Salaries Sal Ins Aides For Dir Teach As				587,518		_
			587,518				_
	Classified Support Salaries		208,271		208,271	-	_
	Clerical Technical & Ofc Salary		231,245		231,245		_
	Other Classified Salaries		140.042		140.043		_
31xx S			140,942		140,942		-
32xx P			109,673		109,673		-
	DASDHI/Medicare		99,606		99,606		4 774
	Health & Welfare		577,634		582,408		4,774
	Jnemployment		1,348		1,348		-
	Norker's Compensation		53,729		53,729		-
	EGBERT Contribution		121,120		121,120		-
	PERS Reduction		4,774		-		(4,774)
	ife Insurance		3,404		3,404		-
42xx E	Books/Reference Materials		11,063		11,063		-
43xx N	4aterials & Supplies		412,185		412,185		-
	Non-Capitalized Equipment		17,140		17,140		-
51xx S	Sub-agreements for Services		789,062		789,062		-
52xx 7	Travel And Conference		28,180		28,180		-
53xx E	Dues and Membership		1,650		1,650		-
54xx I	insurance		•		-		-
56xx F	Rentals, Repairs & Leases		8,400		8,400		-
57xx [Dir Cost For Interpgm/Interfnd		24,750		24,750		-
	Other Exp Of Districtwide Ops		9,367		9,367		-
	Communications		8,327		8,327		-
61xx 5	Sites and Improvement of Sites				-		-
	New Buildings &Improv Of Bldgs		-		-		-
	Equipment Replacement		-		-		-
	Direct Support/Indirect Costs		214,123		214,123		<u>-</u>
TOTAL E	EXPENDITURES	\$	5,362,624	\$	5,362,624	\$	-
EXCESS	(DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(79,187)	\$	(79,187)	\$	_
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
89xx C	Other Financing Sources	\$	79,187	\$	79,187	\$	-
NET INC	REASE (DECREASE) IN FUND BALANCE	\$	-	\$	-	\$	
0704	DECINING BALANCE	¢	40 572	\$	19,572	\$	
9/91 6	BEGINNING BALANCE	<u> </u>	19,572	<u> </u>	19,072	-	
9791 E	ENDING BALANCE	\$	19,572	\$	19,572	\$	
СОМРО	NENTS OF ENDING BALANCE				÷		
9740 L	egally Restricted Balance	\$	19,572	\$	19,572		-
	Designated for Economic Uncertainties		-		-		-
							<u>-</u>
TOTAL	RESERVES	¢	19,572	<u> </u>	19,572	\$	_
IOIAL	/FOFI/AFQ	<u></u>	13,372		10,012	<u> </u>	

FUND 13 - CAFETERIA		0	ctober 30, 2013 PROPOSED	E	ROPOSED	CHANGE		
82xx	Federal Revenue	\$	14,535,498	\$	14,535,498	\$	_	
85xx	Other State Revenue		1,200,000		1,200,000	7	-	
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		-	
	PERS		795,969		795,969		-	
	OASDHI/Medicare		570,465		570,465		-	
	Health & Welfare		1,973,868		1,974,846		978	
	Unemployment		3,763		3,763		-	
	Worker's Compensation		150,548		150,548		-	
	EGBERT Contribution		439,484		439,484		- (070)	
	PERS Reduction Life Insurance		978		12.020		(978)	
	Materials & Supplies		13,020 1,912,895		13,020		_	
	Non-Capitalized Equipment		152,305		1,912,895 152,305			
	Food Service Supplies		8,722,525		8,722,525		_	
	Travel And Conference		35,000		35,000		_	
	Dues And Membership		350		350		_	
	Utilities And Housekping Serv		272,600		272,600		_	
	Rentals, Repairs & Leases		317,200		317,200		-	
	Dir Cost For Interpgm/Interfnd		1,693		1,693		-	
58xx	Other Exp Of Districtwide Ops		329,704		329,704		-	
	Communications		45,720		45,720		-	
	New Buildings & Improvement of Bldgs		-		-		-	
	New Equipment		80,225		80,225		-	
	Equipment Replacement		-		-		-	
/3XX	Direct Support/Indirect Costs		1,149,132		1,149,132		· <u>-</u>	
TOTAL	EXPENDITURES	\$	24,495,073	<u>\$</u>	24,495,073	\$	-	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(1,073,416)	\$	(1,073,416)	\$		
	Other Financing Sources Interfund Transfers Out	\$	639,423 -	\$	639,423 -	\$	-	
	CREASE (DECREASE) IN FUND BALANCE	\$	(433,993)	\$	(433,993)	\$	-	
9791	BEGINNING BALANCE	\$	5,467,526	\$	5,467,526	<u>\$</u>		
9791	ENDING BALANCE	\$	5,033,533	\$	5,033,533	\$		
COMP	ONENTS OF ENDING BALANCE	÷						
9711	Revolving Cash	\$	11,766	\$	11,766	\$	-	
	Stores	-	1,101,745	•	1,101,745	•	-	
	Prepaid Expenditures		-		-		-	
	Restricted		3,810,257		3,810,257		-	
	Assigned		109,765		109,765		-	
	Reserve for Economic Uncertainties				·		<u>-</u>	
3/30	Unassigned/Unappropriated Amount						<u>-</u>	
TOTAL	RESERVES	\$	5,033,533	<u>\$</u>	5,033,533	\$	-	

	FUND 25 - CAPITAL FACILITIES ACCOUNT		tober 30, 2013 PROPOSED	F	PROPOSED	CHANGE		
					_			
86xx	Other Local Revenues	_\$	7,100,000	\$_	7,100,000		. -	
TOTAL	. REVENUE	\$	7,100,000	\$	7,100,000	\$	-	
22xx	Classified Support Salaries	\$	-	\$	-	\$	-	
	Class Supv & Admin Salaries		57,716		57,716		~	
	Clerical Technical & Ofc Salary		104,893		104,893		-	
	PERS		18,565		18,565		-	
	OASDHI/Medicare		12,349		12,349		-	
	Health & Welfare		87,618		90,225		2,607	
	Unemployment		82		82		-	
	Worker's Compensation		3,252		3,252		-	
	EGBERT Contribution		5,496		5,496		(2 607)	
	PERS Reduction		2,607		- 275		(2,607)	
	Life Insurance		275		275 7 000		<u>-</u>	
	Materials & Supplies		7,000 50,000		7,000 50,000		_	
	Non-Capitalized Equipment Travel And Conference		5,000		5,000		_	
	Utilities And Housekping Serv	*	5,000		5,000		 -	
	Rentals, Repairs & Leases		50,916		50,916		_	
	Dir Cost For Interpgm/Interfnd		50,510		50,510		~	
	Other Exp Of Districtwide Ops		30,000		30,000		-	
	Sites and Improvement of Sites		-		-		-	
	New Buildings &Improv Of Bldgs		-					
TOTAL	EXPENDITURES	\$	435,769	\$	435,769	\$	_	
EXCES	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	6,664,231	\$	6,664,231	\$	-	
89xx	Other Financing Sources	\$	-	\$	_	\$	-	
76xx	Interfund Transfers Out	•	22,237,000		22,237,000		-	
	ICREASE (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	\$	-	
COMP	ONENTS OF ENDING BALANCE							
	Restricted	\$	7,370,020	\$	7,370,020	\$	-	
9789	Reserve for Economic Uncertainties		-		-		-	
TOTAL	. RESERVES	\$	7,370,020	\$	7,370,020	\$		

	FUND 49 - SPECIAL PROJECTS		tober 30, 2013 PROPOSED	Ē	PROPOSED	<u>c</u>	<u>HANGE</u>
	Other Local Revenues Other Local Revenues	\$	336,126 	\$ 	336,126 	\$	-
TOTAL	_ REVENUE	\$	336,126	\$	336,126	\$	-
	Classified Support Salaries	\$	116	\$	116	\$	-
	Class Supv & Admin Salaries		574,437 760,690		574,437 760,690		_
	Clerical Technical & Ofc Salary STRS		760,680		760,680		_
	PERS		146,722		146,722		-
	OASDHI/Medicare		98,303		98,303		_
	Health & Welfare		314,7 4 9		335,349		20,600
	Unemployment		668		668		-
	Worker's Compensation		26,705		26,705		_
	EGBERT Contribution		39,106		39,106		_
	PERS Reduction		20,600		-		(20,600)
	Life Insurance		1,656		1,656		(==,===,
	Materials & Supplies		15,600		15,600		- ,
	Non-Capitalized Equipment		18,692		18,692		-
	Travel & Conference		17,050		17,050		-
	Utilities & Housekeeping Services						_
	Rentals, Repairs & Leases		110,116		110,116		_
	Dir Cost For Interpgm/Interfnd		39,216		39,216		-
	Other Exp of Districtwide Ops		391,400		391,400		-
	Communications		5,000		5,000		-
	Sites and Improvement of Sites		562,262		562,262		-
	New Buildings & Improv of Bldgs		4,398,229		4,398,229		-
	New Equipment		26,927		26,927		-
	Other Transfers Out		11,301,123		11,301,123		-
TOTAL	EXPENDITURES	\$	18,869,357	\$	18,869,357	\$	
EXCE	SS (DEFICIENCY) REVENUE OVER EXPENDITURES	\$	(18,533,231)	\$	(18,533,231)	\$	-
89xx	Other Financing Sources	\$	846,000	\$	846,000	\$	-
76xx	Interfund Transfers Out		-		-		-
NET IN	ICREASE (DECREASE) IN FUND BALANCE	\$	(17,687,231)	\$	(17,687,231)	\$	The state of the s
9791	BEGINNING BALANCE	\$	19,209,466	\$	19,209,466	\$	_
9791	ENDING BALANCE	\$	1,522,235	<u>\$</u>	1,522,235	\$	<u> </u>
COMP	ONENTS OF ENDING BALANCE						
9740	Restricted	\$	-	\$	-	\$	_
-	Reserve for Economic Uncertainties	т	1,522,235	т	1,522,235	•	-
05			,,		, ,		-
					•		_
TOTAL	RESERVES	\$	1,522,235	\$	1,522,235	\$	

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ELK GROVE UNIFIED SCHOOL DISTRICT Budget Department

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