# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



First Interim Report October 31, 2013



#### West Contra Costa Unified School District

#### 2013-2014 First Interim Report October 31, 2013

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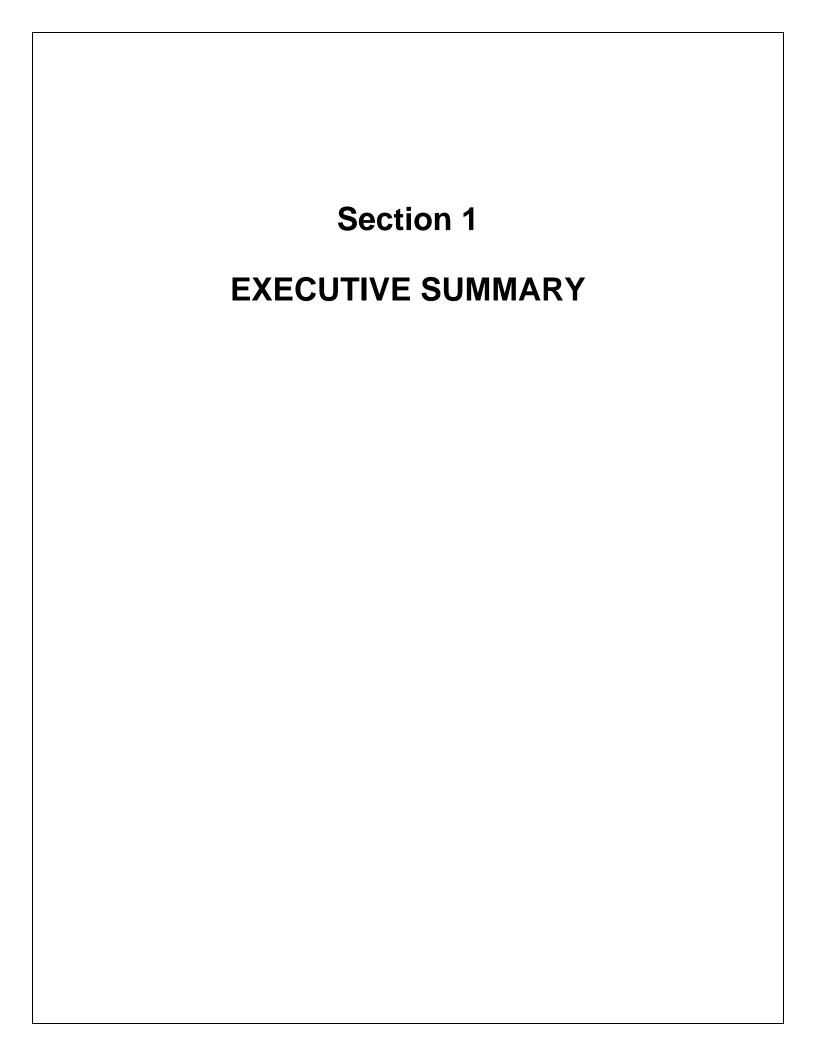
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# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



# 2013-2014 First Interim Report Executive Summary

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#### West Contra Costa Unified School District 2013-14 First Interim Report

#### First Interim Financial Report Overview

Two Interim Financial Reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The First Interim Report's financial projections have been updated to reflect new information received and board action taken since the original budget adoption.

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code) First Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-year Projection report.

With each financial report the District is asked to project the general fund financial status through year-end, June 30, 2014. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2015-16 fiscal year.

#### **State Budget Impact on District Planning**

The 2013-14 budget for the State was adopted Friday June 14, 2013 with several legislative trailer bill packages to enact provisions of the budget approved as of July 18, 2013. Included in the budget adoption is a new funding model that is a <u>landmark change</u> to school district funding within the State of California. It is set to completely overhaul the system of funding and to implement a new accountability model for all school districts. The new funding model is called the Local Control Funding Formula (LCFF) and the new accountability program is called Local Control Accountability Program (LCAP). There is an enormous amount of work to be done at the State and local levels to implement the new funding and accountability model. The State has not yet developed the forms, account code structures, software and guidelines for the new budget model. Given the major changes to the school finance system it is expected that trailer bills for clean-up, rule-making by the State Board of Education and revisions to submission requirements by the California Department of Education will be ongoing throughout the 2013-14 budget year.

#### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) collapses the majority of State categorical programs and establishes a targeted base rate funding model with supplemental and concentration grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21 (8 year rollout). The targeted base rate funding model eliminates the current Revenue Limit funding model and creates new

funding amounts based upon grade span. In addition to the base funding school districts are eligible for supplemental funding for specific student groups. Supplemental funding is provided for districts based on the percentage of English Learners (EL), Foster Youth and Low Income (LI) categories as compared to total enrollment. Concentration funding is provided for the English Learners (EL), Foster Youth and Low Income (LI) students that exceed 55% or more of the student population. This grouping of students in known as the "unduplicated count" because some students may qualify under multiple categories, but are counted only once for the purpose of the added funding.

Many of the programs collapsed and rolled in to the new LCFF funding model were unrestricted under the Tier III program and <u>already existed in the adopted 2013-14 budget for our school district</u>. There are also programs rolled into the LCFF that have driven expenses, such as the Economic Impact Aid (EIA) program and Adult Education. All expenses that were part of programs which revenues were eliminated in the restructuring of funding are now supported through LCFF funding.

However, it is important to understand that LCFF funding is now the way the entire unrestricted general fund now receives its revenue. The formulas that build the revenue are broken into categories.

- Base Grant
- K-3 Class Size Reduction
- Career Technical Education (CTE)
- Supplemental and Concentration

The Base grant factors are provided by and differentiated by grade level. The add on of K-3 Class Size Reduction then ties directly to the K-3 grade levels, while the CTE ties to grades 9-12. While the factors provide the formula for funding, there is no provision in the law requiring these funds to follow those factors for those specific programs. The priority for LCFF funding is established through the District's LCAP. The Supplemental and Concentration grants are funded as a percentage add on to the base grant, using district demographics of the "unduplicated student count".

The LCFF will require a new type of tracking through the LCAP, which is a budget and accountability plan reporting model to be determined by the State Board of Education. A draft of the accountability template was considered at a November meeting of the State Board. It is expected that the guidelines and rules will be available sometime after January of 2014. The LCAP will have accountability measures which must to link to the budget or LCFF.

#### **Local Control Accountability Program (LCAP)**

The District has already made enormous headway in providing the framework for a Local Control Accountability Plan by working on the *Strategic Plan Report* over the course of the past 11 months. The strategic plan information will help inform our work because more than 2500 stakeholder participants have already provided input through 31 focus groups, 50 one on one interviews, online and paper surveys as well as 11 town hall meetings over the course of the study. The strategic plan work will be essential to help inform the Local Control Accountability Plan this coming spring.

The LCAP requires rethinking the approach to planning, budgeting, and using funds so that they are aligned to the following eight state priorities, which are within the new LCFF/LCAP Education Code. (*Education Code* (*EC*) 52060) In summary:

- Compliance with *Williams* requirements: appropriate teacher assignment, sufficient instructional materials, and facilities in good repair.
- Implementation of the academic content and performance standards adopted by SBE, including how the programs and services will enable English learners to access the common core academic content standards and the English Language Development standards.
- Parental involvement, including efforts the school district makes to seek parent input in making decisions for the school district and each individual school site, and including how the school district will promote parental participation in programs for economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.
- Pupil achievement as measured by multiple indicators including, but not limited to, assessment data, college readiness, and language proficiency.
- Pupil engagement as measured by multiple indicators including, but not limited to, rates associated with attendance, chronic absenteeism, dropout (middle and high school), and high school graduation.
- School climate as measured by multiple indicators including, but not limited to, pupil suspension and expulsion rates as well as other local measures assessing safety and school connectedness.
- The extent to which pupils have access to, and are enrolled in, a broad course of study that includes core subject areas (i.e., English, mathematics, social science, science, visual and performing arts, health, physical education, career and technical education, etc.), including the programs and services developed and provided to economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.
- Pupil outcomes, if available, in the subject areas comprising a broad course of study.

The LCAP will be developed using the state priorities, joined with information from the Strategic Plan Report. Parents in all attendance areas will be invited, as an ad hoc committee, to review and provide feedback, and the already established District committees representing English language learners and special education will have an opportunity to review and comment on the LCAP. There will be a series of meetings, beginning in January, and culminating with a Board study session in March. The goal is to have a comprehensive LCAP prepared for a public hearing in May and budget adoption in June.

#### K-3 Class Size Reduction

The adopted State budget includes the implementation of the LCFF funding model for K-3 class size reduction. The new program requires that each district make progress toward the 24:1 class size average, in grades K-3 by school site, not by grade. The State will require districts to provide site level average data for 2012-13 as the base year and progress will be required at each site, reducing the average class sizes in grades K-3 by 12% in 2013-14. Using the District staffing model from 2012-13 as a base and applying the 12% reduction, on average, our schools would be at 25:1 for 2013-14. However, many schools had lower average class sizes than 25:1, such as schools that had Quality Education Investment Act (QEIA) or other special funding. Those schools must stay at or below 24:1 in order to comply with the new State program rules. During the Board's budget adoption there was direction to work on eliminating combination classes as a part of the K-3 program. combinations typically will result in smaller class sizes. Twenty five additional FTE were allocated as a part of the 45 day budget revision in order to lower class sizes in our elementary schools. The Board has indicated that it wishes to make class sizes of 24:1 a District-wide goal for 2014-15. In order to do so the District will be hiring approximately 30 elementary teachers beginning this spring at an estimated cost of \$2.5 million.

#### **Transitional Kindergarten**

Transitional Kindergarten is in its third year of implementation. The program is currently offered at 13 schools within the District. Next year the program is expected to expand to 8 more schools in coordination with the Education Code, which gradually implements the new Kindergarten age and establishes the new Transitional Kindergarten grade throughout the State. The cost of the program expansion is estimated at \$672,000.

#### **School Resource Officers**

The following table represents the contracts and costs associated with the school resource officer program. It should be noted that in all cases the police departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contracts. The 2013-14 adopted budget was modified in the 45 day budget revision to reflect the addition of \$450,000 to the City of Richmond program.

City	Total # of Officers	# paid by City	Contract Amount	Coverage
Hercules	2	0	\$320,000	Hercules Family Schools
San Pablo	1	1	\$0	San Pablo Family Schools
CC Sheriff	1	0	\$212,000	North Campus, Crespi
El Cerrito	3	0	\$420,000	El Cerrito Family Schools
Richmond	9	1	\$1,326,000	Richmond, Kennedy and DeAnza Family Schools
Pinole	3	1	\$320,000	Pinole Family
Total	19	3	\$2,598,000	•

#### **Health Care Reform**

The Affordable Care Act has enactment provisions during the 2013-14 school year. Federal law indicates that in January of 2014 the District must comply with regulations regarding the availability and affordability of health care programs for all employees. There will be a one year delay in the penalty component of the new law. The Affordable Care Act requires employers to ascertain the eligibility of employees through a "measurement period" defined in federal law. There are multiple measures depending upon hire dates and the stability of hours worked for employees. During 2013-14 school year the District will work with a consultant to perform the necessary study to determine what the requirements and costs are for the District to adhere to the Affordable Care Act. The Board will receive a report on this study in the spring of 2014.

#### **Special Reserve Fund**

Over the course of the past two years the Board has managed the impending threat of State cuts. With each budget plan and revision the Board has diligently set aside funding to prepare for the State's projected cuts. The Special Reserve fund has been used to house the reserves set aside by the Board for the "Mid-Year Triggers" threatened by the State. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve. During the 2012-13 school year the District transferred \$1.8 million to support general fund activities. For the purpose of the First Interim Report the Special Reserve Fund is shown intact with no transfer to the General Fund during 2013-14 or subsequent years. The Board has indicated an interest in maintaining a larger reserve than the required 3%. This fund can be used to house the additional reserve funds. Subject to Board approval, staff will prepare the appropriate board policy to accomplish an additional 3% reserve for a total reserve of 6% with the Unrestricted General Fund at 3%, and 3% in the Special Reserve fund.

Special Reserve Fund – 17	First Interim
Balance June 30, 2012	\$ 13,502,827
2012-13 use of Special Reserve	\$ (1,833,102)
2013-14 Proposed 3% Reserve (for a total of 6%)	\$ (8,800,000)
Unassigned Special Reserve Fund Balance Projection June 2014	\$ 2,869,725

#### **Common Core Block Grant and Prop 39 Energy Grant**

Approved March 7, 2012 by the California State Board of Education, the Common Core State Standards (CCSS) have now come to the forefront and require the adoption of new curriculum and the deployment of technology. The District has developed its own local plan for CCSS systems implementation based on local needs and resources.

The State Budget adoption includes provisions for block grants toward the implementation of the Common Core. The Common Core Block Grant is meant to assist districts with implementation and can be used for:

- Professional development for teachers and other employees involved in the direct instruction of students
- Common Core Instructional Materials
- Integration of standards through technology

Funding has been received in the amount of \$5.8 million. The funding must be used over a two-year period. The Board has adopted a plan for the use of the funding and a Memorandum of Understanding is in place, subject to ratification, with the United Teachers of Richmond outlining the various activities that teachers will be engaged in over the course of the next two years as they transition into the Common Core State Standards.

The Prop 39 Energy grant is going to have per pupil allocation based upon average daily attendance. In addition, districts will have funding available based upon the free and reduced lunch counts to account for community need. The allocated funding for West Contra Costa Unified is \$1.4 million. School districts are required to submit plans in order to release funding for projects. Districts are permitted to receive a portion of the first year grant toward planning. Applications for the remaining fund award, and subsequent year funding, will require detailed information on projects and energy savings and will be reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

No funding for the Proposition 39 Energy Program is included in the First Interim Report because plans have not been submitted nor has apportionment for planning been received for the grant as of October 31.

#### **General Fund Unrestricted**

#### **LCFF Revenue**

The LCFF Revenue estimate is based upon student attendance by grade level span and the percentage of "unduplicated count" students that are a part of the attendance data. For the First Interim Report we are using data collected in October which indicates that 73% of our student enrollment meets the requirement of the "unduplicated count". The estimated average daily attendance (ADA) is 27,992. The estimated LCFF entitlement generated for unrestricted is \$192,372,690 – of which \$7,896,026 is transferred to Special Education based upon an estimate of the ADA related students in the program.

The LCFF entitlement is then funded through a combination of State Aid, Education Protection Account State Aid (Prop 30), and local taxes.

#### **Fund Balance**

After three fiscal years of decline the unrestricted ending fund balance increased in 2011 and 2012 based upon the unaudited actual financial reports ending each year. The following table illustrates the unrestricted ending fund balance for each year end closing.

June 2007	June 2008	June 2009	June 2010	June 2011	June 2012	June 2013
\$28,936,748	\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,898	23,376,077	23,376,077
Net Increase (Decrease):	(\$7,369,671)	(\$1,517,416)	(\$4,610,240)	\$2,999,477	4,937,179	-0-

During the 2011-12 fiscal year the fund balance increase was largely due to a one-time pay back to the General Fund from the Bond fund in the amount of \$4.5 million, for a legal settlement and legal fees related to a bond matter. It was determined that those costs, which were incurred since 2009, were properly charged to the bond program. The fund balance remained identical in June of 2012 and 2013 because of a transfer from the Special Reserve Fund, which balanced the Unrestricted General Fund. The District's 2013-14 projected unrestricted ending fund balance is \$18,734,263. This decline assumes that no transfer is made from the Special Reserve Fund. The fund balance has certain required designations including the State required designation for economic uncertainty.

#### **Designations**

\$	70,000
\$	230,000
\$ 8	<u>3,786,974</u>

Total Designations \$ 9,086,974 Unappropriated Balance \$ 9,647,289

#### Other State and Local Revenue

Other State Revenue includes only the State Lottery as of the First Interim Report. All other revenue previously reported in this category has now been included in the LCFF allocation and reported under LCFF/Revenue Limit Sources on the First Interim SACS forms. Other Local Revenue includes miscellaneous revenue and the final \$1.5 million commitment of funding from the City of Richmond. The funding from the City of Richmond will not be ongoing after this year.

#### **Expenditure Summary**

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditures against the adopted budget. This includes a review of expenditure trends for all major categories within the budget. Staff also examines position vacancies and generates an estimate of salary and benefit savings due to unfilled (no substitute) vacancies or due to added staffing.

Since the 45 Day Budget Revision, the District has settled contracts with three out of the four unions representing employees in the District. The expenses for the contracts which have been ratified (SSA/Local1) are included in the First Interim Budget and Multi-Year Projection.

#### **General Fund Restricted**

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance. The First Interim Report includes the carryover of prior year funds through the update in restricted fund balance and the posting of deferred revenue from 2012/13 into the books for 2013/14. This carryover is then appropriated to the expenditure accounts according to grant guidelines and school site plans. These entries result in increased budget amounts for specific programs in 2013/14. The restricted program expenditures are also affected by the settlement of contracts and the expenses for ratified contracts are included in the budget and Multi-Year Projection estimates.

#### **Multi Year Projection**

The multi-year projection for the First Interim Report utilizes the County Office recommended assumptions published by School Services of California for the development of expenditure projections. Expenditure projections include estimated step and column increases and staffing changes based upon enrollment or expiration of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

Revenue projections have been developed using the Local Control Funding Formula Calculator provided through the FCMAT Website. FCMAT is the Fiscal Crisis Management Assistance Team, funded by the State of California to assist local agencies. The new revenue development tool is the recommended method for calculating the LCFF by the County Office of Education and widely used throughout the State. The following are the assumptions used for the development of the multi-year projections.

#### 2014-15 Assumptions

Estimate for Funded ADA: 28,228 Unduplicated Student Count: 73%

Estimated Supplies Increase/California CPI: 2.2%

Step and Column: 1.0%

Active Health Benefits: increased per contribution per ratified contracts

Retiree Health Benefits: 5%

#### 2015-16 Assumptions

Estimate for Funded ADA: 28,571 Unduplicated Student Count: 72.6%

Estimated Supplies Increase: California CPI 2.4%

Step and Column: 1.0% Active Health Benefits: 0% Retiree Health Benefits: 5%

The multi-year projection using the current assumptions for 2013-14 indicates that the District will have planned deficit spending over the course of this year, but will **not** have deficit spending in 2014-15 and 2015-16.

#### **Cash Flow**

The current cash flow projections indicate positive cash balances for the District with no inter-fund borrowing required.

#### **Education Protection Account**

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model was designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district's LCFF student attendance funding. However, the legislation requires that each district establish a special fund to account for these deposits and restricts the use of the funding to school service expenditures only. No administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on district websites and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$25 million earmarked for the EPA fund reporting as a part of the LCFF entitlement. Staff has examined the rules provided by the California Department of Education. For accounting purposes, all secondary school instructional expenses related to staff have been placed in the EPA fund for 2013-14 and ongoing in the budget for 2014-15. The EPA funds are not separate from the LCFF formula, rather they are a means of funding it.

#### West Contra Costa is a Fiscally Responsible District

During the years of the greatest economic down turn in U.S. history, West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish necessary budget savings. School and facility closures have occurred according to a plan adopted and later modified by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and Tier III categorical flexibility. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district has still faced the State's underfunding of Education. The School Board has long recognized that

locally controlled funding can help provide for programs and services that would otherwise have been cut during tough economic times. With that in mind the Board has worked hard to insure that local revenues are available for our students.

#### Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax now expires in 2018-19. The following table illustrates a summary of estimated funding levels for programs in the 2013-14 school year. The District expects to collect \$9.8 in 2013-14, the following chart includes carryover from 2012-13.

Library and athletic programs	\$ 3,194,237
*Reduced class sizes for Kindergarten through third grade	\$ 2,800,000
Textbooks and teaching materials	\$ 422,000
Teachers and counselors	\$ 3,520,839
Custodial support - Facilities clean and in good condition	\$ 547,694
Grand Total (includes carry over from 12-13)	\$ 10,484,770

<sup>\*</sup> Parcel tax funding pays to reduce class sizes from 31 to 28 in grades K-3

#### Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district, the District in 1994, formed a Maintenance and Recreation District (MRAD). In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2013-14 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

#### **Deficit Spending**

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance. The District is deficit spending this year; however the fund balance is sufficient for a 3% reserve. It is anticipated that the growth of funding provided through LCFF will close the deficit in 2014-15.

#### Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$495 million. Had the program not been

amended the GASB 45 liability would have grown to \$550 million. With the implementation of new retiree benefit provisions the 2012 actuarial study indicates the GASB 45 liability is now \$364 million, resulting in long term savings to the District of \$186 million. While this change has stabilized the program and protected the District from increases in costs for future retirees, it has not changed the fact that the District has a "pay-as—you go" program where costs are escalating for those who retired prior to July of 2010.

#### **Long Term Debt – General Fund**

The District has made enormous progress toward eliminating the burden of long term debt that originated in the 1990's. The Certificates of Participation (COPS) are the final outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

Long Term Debt Table	Principal June 2013	13-14 Payment	Pay off year
COPS	\$ 7,915,000	\$ 925,867	2024
State Emergency Loan	-0-	-0-	2012 (was 2018) *
Voluntary Integration	-0-	-0-	2012
IBM	-0-	-0-	2012 (was 2015) **
Total	\$ 7,915,000	\$ 925,867	
* Paid off using site sale debt serv	vice fund deposits		
** Paid off using one-time fund bal	lance in 2012		

#### **Deferred Maintenance**

The Deferred Maintenance program funding was incorporated into the State Tier III Flexibility program sweep during the past years. The program as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that district schools are kept in good repair. As such, the Board has indicated that \$2 million should be transferred into the Deferred Maintenance program from fund 40, Special Reserve for Capital Outlay. The funds being transferred are one-time dollars from former Redevelopment Agency deposits in our region. This transfer, along with the \$1.3 million Deferred Maintenance fund balance provides funding for projects identified by the Maintenance Team.

#### **Adult Education**

The Adult Education program funding is another example of a large program that is no longer funded by the State. It is a program that school districts were not required to operate during the fiscal crisis. While many districts eliminated this program the Board maintained a program, albeit with a lower funding level. For the 2013-14 and 2014-15 school years, all districts that operated a program during 2012-13 must continue to

operate a program at the 2012-13 expenditure level. Over the next two years the State is asking Community College Districts and K-12 School Districts to form consortiums and examine how to offer regional programs for adults. Our school district is participating with the Contra Costa Community College District. As the process for forming the consortium and service model move forward, district staff will keep the board informed.

#### **Next Steps**

The coming year provides the Board with the opportunity to engage the community in improving student learning. There are many unknowns about the programmatic restrictions and reporting requirements that come with the new funding model. But we will forge ahead with meetings this January and incorporate what we learn from the State Board of Education and our community as we go.

This report comes with a recommended Positive Certification, because the LCFF should provide growth over the next two years. We will need to monitor both internal and external factors, our student counts as well as the economy and legislative commitment to the program. Both of these are risks to our funding which during the infancy of the program could be especially volatile.

# **Section 2 SUMMARY OF ALL FUNDS**

				SPECIAL	CAPITAL	OTHER	
		SENERAL FUND		REVENUE FUNDS	OUTLAY FUNDS	FUNDS	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	Schedule 2	Schedule 3	Schedule 4	TOTALS
REVENUES							
Revenue Limit Sources	\$ 184,476,664	\$ 7,896,026	\$192,372,690		\$ -	\$ -	\$ 192,372,690
Federal Revenues	C	28,471,412	28,471,412	12,789,126	-	-	41,260,538
Other State Revenues	3,803,789	, ,	34,616,526	3,615,721	34,322,566	-	72,554,813
Other Local Revenues	2,483,241	18,655,582	21,138,823	1,478,226	455,902	21,310,756	44,383,707
Total Revenues	190,763,694	85,835,757	276,599,451	17,883,073	34,778,468	21,310,756	350,571,748
EXPENDITURES							
Certificated Salaries	76,205,555	33,745,562	109,951,117	2,445,434	_	-	112,396,551
Classified Salaries	21,687,477		41,273,041	6,234,573	1,157,331	70,693	48,735,638
Employee Benefits	42,561,669		63,591,955	2,992,324	514,046	36,653	67,134,978
Books and Supplies	4,828,571		15,202,322	7,142,718	7,652,012	2,400	29,999,452
Services and Other Operating Expenditures	11,393,177		57,580,545	1,093,845	13,375,608	20,801,753	92,851,751
Capital Outlay	853,486		3,709,231	83,000	118,208,475	, , -	122,000,706
Other Outgo	985,867		985,867	-	-	6,230	992,097
Direct/Indirect Support Costs	(2,068,111		(531,204)	531,204	-	-	-
Total Expenditures	156,447,691	135,315,183	291,762,874	20,523,098	140,907,472	20,917,729	474,111,173
INCREASE OF (DECREASE) IN FUND BALANCE							
RESULTING FROM OPERATIONS	34,316,003	(49,479,426)	(15,163,423)	(2,640,025)	(106,129,004)	393,027	(123,539,425)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	_	-	-	3,136,249	_	-	3,136,249
Interfund Transfers Out	(1,131,683	) (4,566)	(1,136,249)	-	(2,000,000)	-	(3,136,249)
Other Sources	-	-	-	-	126,440,086	-	126,440,086
Other Uses	_	-	-	-	-	-	-
Contributions To Restricted Programs	(37,826,135	) 37,826,135	-	-	-	-	-
Total Other Financing Sources and Uses	(38,957,818	,	(1,136,249)	3,136,249	124,440,086	-	126,440,086
NET CHANGE IN FUND BALANCE	(4,641,815	) (11,657,857)	(16,299,672)	496,224	18,311,082	393,027	2,900,661
BEGINNING FUND BALANCE, JULY 1, 2013	23,376,078	21,983,895	45,359,973	18,907,806	74,508,427	64,741,506	203,517,712
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	\$ 18,734,263	\$ 10,326,038	\$ 29,060,301	\$ 19,404,030	\$ 92,819,509	\$ 65,134,533	\$ 206,418,373

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES			•		<u>.</u>	
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	342,199	446,927	12,000,000	-	-	12,789,126.00
Other State Revenues	-	2,765,721	850,000	-	-	3,615,721
Other Local Revenues	403,626	115,600	920,000	4,000	35,000	1,478,226
Total Revenues	745,825	3,328,248	13,770,000	4,000	35,000	17,883,073
EXPENDITURES						
Certificated Salaries	1,436,636	1,008,798	-	-	-	2,445,434
Classified Salaries	626,784	963,416	4,644,373	-	-	6,234,573
Employee Benefits	470,273	730,618	1,791,433	-	-	2,992,324
Books and Supplies	149,793	592,143	6,400,782	-	-	7,142,718
Services and Other Operating Expenditures	207,901	30,194	655,750	200,000	-	1,093,845
Capital Outlay	-	-	83,000	-	-	83,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs		164,647	366,557	-	-	531,204
Total Expenditures	2,891,387	3,489,816	13,941,895	200,000	-	20,523,098
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(2,145,562)	(161,568)	(171,895)	(196,000)	35,000	(2,640,025)
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,131,736	4,513	-	2,000,000	-	3,136,249
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs		-	-	-	-	-
Total Other Financing Sources and Uses	1,131,736	4,513	-	2,000,000	-	3,136,249
NET CHANGE IN FUND BALANCE	(1,013,826)	(157,055)	(171,895)	1,804,000	35,000	496,224
BEGINNING FUND BALANCE, JULY 1, 2013	2,065,909	157,052	3,711,090	1,304,030	11,669,725	18,907,806
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	\$ 1,052,083	\$ (3)	\$ 3,539,195	\$ 3,108,030	\$ 11,704,725	\$ 19,404,030

CAPITAL OUTLAY FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES	•				
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	34,322,566	-	34,322,566
Other Local Revenues	300,000	68,000	-	87,902	455,902
Total Revenues	300,000	68,000	34,322,566	87,902	34,778,468
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,157,331	-	-	-	1,157,331
Employee Benefits	514,046	-	-	-	514,046
Books and Supplies	7,272,962	2,000	-	377,050	7,652,012
Services and Other Operating Expenditures	11,617,090	220,500	-	1,538,018	13,375,608
Capital Outlay	106,560,631	-	11,599,844	48,000	118,208,475
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	 -	-	-	-	-
Total Expenditures	 127,122,060	222,500	11,599,844	1,963,068	140,907,472
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	 (126,822,060)	(154,500)	22,722,722	(1,875,166)	(106,129,004)
OTHER FINANCING SOURCES AND (USES) Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	(2,000,000)	(2,000,000)
Other Sources	126,440,086	-	-	-	126,440,086
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	126,440,086	-	-	(2,000,000)	124,440,086
NET CHANGE IN FUND BALANCE	(381,974)	(154,500)	22,722,722	(3,875,166)	18,311,082
BEGINNING FUND BALANCE, JULY 1, 2013	 55,443,368	2,442,614	9,946,045	6,676,400	74,508,427
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	\$ 55,061,394	\$ 2,288,114	\$ 32,668,767	\$ 2,801,234	\$ 92,819,509

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES	KEBEIIII HOR	51111 (5 G1 G)	<u> </u>	1110011711102	DEINEITTO	1 01120
Revenue Limit Sources	-	_	_	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	_	-	-	-
Other Local Revenues	-	-	-	1,743,000	19,567,756	21,310,756
Total Revenues	-	-	-	1,743,000	19,567,756	21,310,756
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	70,693	-	70,693
Employee Benefits	-	-	-	36,653	-	36,653
Books and Supplies	-	-	-	2,400	-	2,400
Services and Other Operating Expenditures	-	-	-	2,694,700	18,107,053	20,801,753
Capital Outlay	-	-	-	-	-	-
Other Outgo	6,230	-	-	-	-	6,230
Direct/Indirect Support Costs		-	-	-	-	
Total Expenditures	6,230	-	-	2,804,446	18,107,053	20,917,729
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	(6,230)	-	-	(1,061,446)	1,460,703	393,027
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs		-	-	-	-	
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(6,230)	-	-	(1,061,446)	1,460,703	393,027
BEGINNING FUND BALANCE, JULY 1, 2013	48,126,375	1,042,373	560	1,698,615	13,873,583	64,741,506
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	\$ 48,120,145	\$ 1,042,373	\$ 560	\$ 637,169	\$ 15,334,286 \$	65,134,533

Section 3	
FIRST INTERIM REPORT STATE FORMS	

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			Data Sup	plied For:	
Form	Description	2013-14 Original Budget	2013-14 Board Approved Operating Budget	2013-14 Actuals to Date	2013-14 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units	<u> </u>			
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units	G	G	G	G
531	Tax Override Fund				
561	Debt Service Fund	G	G	G	G
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
7 <u>11</u>	Retiree Benefit Fund	G	G	<u>G</u>	G
731	Foundation Private-Purpose Trust Fund				
ΑI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
CR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
<b>ICMOE</b>	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Description Resource Code	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES		İ	23				
1) LCFF/Revenue Limit Sources	8010-8099	149,229,705.00	184,476,664.00	114,065,575.51	184,476,864.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	23,408,837.00	3,803,789.00	265,262.48	3,803,789.00	0.00	0.09
4) Other Local Revenue	8600-8799	2,590,700.00	2,483,241.00	323,880.68	2,483,241.00	0,00	0.0
5) TOTAL, REVENUES		175,229,242.00	190,763,694.00	114,654,718.67	190,763,694.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	74,300,804,00	76,205,555.00	20,046,035.35	76,205,555 00	0.00	0.0%
2) Classified Salaries	2000-2999	21,555,697.00	21,687,477.00	6.526,034.46	21.687.477.00	0.00	0.09
3) Employea Benefits	3000-3999	41,338,322.00	42,561,669.00	12,657,459.58	42,561,669.00	0.00	0.09
4) Books and Supplies	4000-4999	4,099,626.00	4,828,571.00	1,669,138.72	4,828,571.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	10,851,050.00	11,393,177.00	3,493,561.16	11,393,177.00	0.00	0.09
6) Capital Outlay	6000-6999	833,000.00	853,486,00	137,708.36	853,486.00	0.00	0.09
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499	985,867.00	985,867.00	2,602.00	985,867.00	0,00_	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,694.091.00)	(2,068,111 00)	(65,227 31)	(2,068,111.00)	0.00	0.09
9) TOTAL, EXPENDITURES		152,270,275.00	156,447,691.00	44,467,312.32	156,447,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		22,959,967.00	24,316,003.00	70,187,406.35	34,316,003.00		
D. OTHER FINANCING SOURCES/USES							
interlund Transfers     a) Transfers in	8900-6929	5,800,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7829	0.00	1,131,683.00	0.00	1,131,683 00	0.00	0.09
2) Other Sources/Uses							
a) 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	(30,679,677.00)	(37,826,135.00)	(1,492,660.40)	(37,826,135.00)	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(24,879,677.00)	(38,957,818 00)	(1,492,660.40)	(38,957,818,00)		

#### 07 61796 0000000 Form 01I

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

Description Re	source Codes	Object Codes	Original Budget (A)	Board Approved Operating Budgat (B)	Actuals To Date (C)	Projected Year Totals (D)	Differenca (Col B & D) (E)	% DIff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,920,710.00)	(4,641,815.00)	68,694,745.95	(4,641,815.00)		
F. FUND BALANCE, RESERVES					1			
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	23,376,077.59	23,376,077.59		23,376,077.59	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)		0,00	23,376,077.59	23,376,077.59		23,376,077.59		
d) Other Restatements		9795	0.00	0.00	Í	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.59	23,378,077.59		23,376,077 59		
2) Ending Balance, June 30 (E + F1e)			21,455,367.59	18,734,262.59		18,734,262 59		
Components of Ending Fund Belance  a) Nonspendable  Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepald Expenditures		9713	0.00	0.00	[	0.00		
All Others		9719	0.00	0.00	ĺ	0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	1,370,000.00	0.00		0.00		
UTR Ratified Agreement	0000	9780	1,370,000.00			-		
e) Unassigned/Unapproprlated								
Reserve fer Economic Uncertaintles		9789	8,091,489.00	8,786,974.00		R,786,974.00		
Unassigned/Unappropriated Amount		9790	11,693,678.59	9,647,288.59		9,647,288.59		

#### 07 61796 0000000 Form 01I

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

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	(Col B & D)	% Diff (E/B)
Description Resource Co		(A)	(B)	(C)	(D)	(E)	(F)
LCFF/REVENUE LIMIT SOURCES					J		
Principal Apportionment State Aid - Current Year	8011	71,966,701.00	108,495,527.00	31,030,617.60	108,495,527,00	0.00	0.0
Education Protection Account State Aid - Current Year	8012	25.134,315.00	25,134,315.00	6.715,490.00	25,134,315.00	0.00	0.09
Charter Schools General Purpose Entitlement - State Ald	8015	0.00	0.00	0.00	000	0.00	0.09
State Aid - Prior Years	8019	0.00	0.00	0 00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions	8021	719,019,00	696,253.00	0.00	696,253.00	0.00	0.0
Timber Yield Tax	8022	5.00	5,00	0.00	5.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8029	3,538.00	3,538.00	3,762.43	3,538.00	0.00	0.0
County & District Taxes		3,555,55	)	21.32.4	372233		
Secured Roll Taxes	8041	54,068,783.00	53,538,009 00	68,058,941.05	53,538,009.00	0.00	0.0
Unsecured Roll Taxes	8042	2,954,767.00	2,716,022 00	2,594,914.33	2,716,022.00	0.00	0.0
Prior Years' Taxes	8043	0.00	0,00	0.00	0.00	0,00_	0.0
Supplemental Taxas	8044	610,939.00	928,204.00	6,454,192.71	928,204.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)	8045	4,552,543.00	4,140,145.00	0.00	4,140,145.00	0.00	0.09
Community Redevelopment Funds (SB 617/699/1992)	8047	0,00	0.00	0,00	0 00	0.00	0.09
Penalties and Interest from Delinquent Texes	8048	0.00	0.00	0,00	0.00	0.00	0,09
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes	6082	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-LCFF/Revenue Limit				, -			
(50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal, LCFF/Revenue Limit Sources		160,010,610.00	195,652,018.00	114,857,918.12	195,652,018 00	0.00	0.09
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit					WE STATE OF		
Trensfers - Current Year 0000	8091	(7,896,026.00)	(7,896,026,00)	0.00	(7,896,026 00)	0 00	0.0
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091	1					
Special Education ADA Transfer 6500	8091						-
All Other LCFF/Ravenue Limit Transfers - Current Year All Othor	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer	8092	394,640.00	191.00	191 15	191 00	0.00	0.09
Transfers to Charler Schools in Lieu of Property Taxes	8096	(3,279,519.00)	(3,279,519.00)	(792,533.76)	(3,279,519.00)	0,00	0.09
Property Taxes Transfers	8097	0.00	0.00	0,00	0.00	0.00	0.09
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF/REVENUE LIMIT SOURCES	0000	149,229,705.00	184,476,664.00	114,065,575.51	184,476,664.00	0.00	0.09
EDERAL REVENUE		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	104,470,504,00	7, 4,000,010,00	10 1, 11 3, 30 1,00		
Maintenance and Operations	8110	0.00	0.00	0:00	0.00	0.00	0.09
Special Education Enlitlement	8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grents	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0,00	0.00	0.00		
Forest Reserve Funds	8260	0.00	0,00	0.00_	0.00	0 00	0.09
Flood Control Funds	8270	0.00	0,00	0,00	o cp	0.00	0.09
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.09
FEMA	6281	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	6287	0.00	0.00	0.00	0.00		

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

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	(Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
NCL8: Title I. Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education	4201	8290						
Program		0230						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools	4610	8290						
Grant Program (PCSGP)	3011-3020, 3028-	0290						
Other No Child Left Behind	3205, 4038-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE			7,000		- 0.011			
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319			j			
ROC/P Entitlement Current Year	6355-6360	6311						
Prior Yaars	6355-6380	8319	Į.		·			
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319				1		
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311			ĺ			
Spec. Ed. Transportation	7240	8311						
All Other Stete Apportionments - Current Year		8311	1,081,539.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0 00	0.09
Year Round School Incentive	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8425	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	5,892,642.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	- 0.W.	
Mandated Costs Reimbursements		8550	0.00	9.00	0.00	0,00	0.00	0.09
Lottery - Unrestricted and Instructional Materia	als	8580	3,803,789.00	3,803,789.00	181,309.48	3,803,789.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0,00	0,00	0.00	0,00		
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590		11-21			3000	
After School Education and Sefety (ASES)	6010	8590			}			
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	8240	8590						
Specialized Secondary	7370	6590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue California Dept of Education	All Other	8590	12,630,867.00	0.00	83,953.00	0.00	0.00	0.09

West Contra Costa Unified Contra Costa County

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

07 61796 0000000 Form 01I

Printed: 12/5/2013 7:39 PM

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)
TOTAL, OTHER STATE REVENUE			23,406,637,00		265,262.48	3,803,789.00	0.00_	0.0%

#### 07 81798 0000000 Form 011

#### 2013-14 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changea 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)
OTHER LOCAL REVENUE	Nesource Codes	Coues	(A)	(6)	107	101		
SHIER LOOKE REVERIBE			l l					
Olher Local Revenue County and Oistrict Taxas								
Other Restricted Levies			J.		0.00			
Secured Roll		8615	0.00	0.00	0.00	0,00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00	1 0	
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00		
Supplemental Taxes		8818	0.00	<u>0</u> ,00	0,00	0.00		
Non-Ad Valorem Taxes Parcel Taxes		8821	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		0022		0.00	0.00	0.00	0.00	
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0,00	0.00		
Penalties and Interest from Delinquent No	on-LCFF/Revenue							
Limit Taxes		8629	0.00	0.00	0,00	0.00		
Sales			5528	1112	100	2022	21.	120
Sele of Equipment/Supplies		8631	0,00	0.00	0,00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0
Ali Other Sales		8839	0.00	<u>0</u> 00	0.00	0.00	0.00	0.0
Leases and Rentels		8850	250,700.00	143,241.00	101,628.25	143,241 00	0.00	0.0
Interest		8660	100,000.00	100,000.00	10,605.33	100,000.00	_000	_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				5.00	2.22	0.00	0.00	0.00
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8875	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8877				2012		
Interagency Services	All Other	8677	0.00	0.00	0.00	6.00	0.00	0.0
Mitigation/Developer Fees		8881	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	0.09
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Lin	nit (50%) Adjustment	8691	0.00	0 00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sou	rces	8697	0.00	0.00	.0.00	0,00		
All Other Lecal Revenue		8699	2,240,000.00	2,240,000.00	211,647.10	2,240,000.00	0.00	0.0
Tultion		6710	0.00	0.00	0.00	0.00	0 00	0.00
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0,0
Transfers Of Apportionments								
Special Education SELPA Transfors From Districts or Charter Schools	8500	8791						
From County Offices	8500	8792			1			
From JPAs	6500	8793						
ROC/P Transfers	6360	8791						
From Districts or Charter Schools	6360	8792						
From County Offices From JPAs	8380	8793						
	0300	0,35						
Other Transfers of Apportionments	All Other	8761	0.00	0.00	0.00	0.00	0.00	0.09
From Districts or Charter Schools	All Other	8791		0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00		0.00	0.00	0 00	0.0
From JPAs	All Other	8793	0.00	0.00	_100	1000	0 00	0.0
All Other Transfers in from All Others		8799	0,00	0,00	0.00	0.00		
TOTAL, OTHER LOCAL REVENUE			2,590,700.00	2,483,241,00	323,880.68	2,483,241.00	_0.00	0.0

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California Dept of Education SACS Financial Reporting Software - 2013.2.1 File. fundi-a (Rev 08/27/2013)

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

Description Resou		oject odes	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)
Cartificated Teachers' Salaries		100	64,382,616.00	66,245,415.00	17,167,508.71	66.245,415.00	0.00	0.0%
Certificated Pupil Support Salaries	1:	200	893,011.00	902,662.00	287,481.11	902,662 00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1;	300	8,517,642.00	8,517,642.00	2,451,043.51	8,517,642.00	0.00	0.0%
Other Certificated Salaries	11	900	507,535.00	539,836.00	140,002.02	539,836.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,300,804,00	76,205,555,00	20,046,035.35	76,205,555.00	0.00	0.0%
CLASSIFIED SALARIES						1027 12200		
Classified Instructional Salaries	2.	100	547,884 00	583,243.00	69,827.36	583,243.00	0.00	0.0%
Classified Support Salaries	22	200	9,975,426.00	10,036,846.00	3,061,537.52	10,036,846 00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	23	300	1,748,082.00	1,684,918,00	590,060.53	1,684,918.00	0.00	0.0%
Cierical, Technical and Office Salaries	24	400	8,661,461.00	8,747,781.00	2,673,921.93	8,747,781.00	0.00	0.0%
Other Classified Salaries	29	900	622,844.00	634,689.00	130,887.12	634,689.00	0 00	0.0%
TOTAL, CLASSIFIED SALARIES			21,555,697.00	21,687,477.00	6,526,034.46	21,687,477.00	0.00	0.0%
MPLOYEE BENEFITS								
STRS	3101	-3102	6,113,002.00	6.270,062.00	1,633,635.20	6,270,062.00	0.00	0.0%
PERS	3201	-3202	2,371,686.00	2,384,746 00	687,278.91	2,384,746.00	0.00	0.0%
OASDI/Medicare/Alternative	3301	-3302	2,708,812.00	2,746,534.00	759,951.22	2,746.534.00	0.00	0.0%
Health and Welfare Benefits	3401	-3402	14,432,678.00	15,433,945.00	4,741,067.22	15,433,945.00	0.00	0.0%
Unemployment Insurance	3501	-3502	94,753.00	95,763.00	13,214.06	95,763.00	0.00	0.0%
Workers' Compensation	3801	-3602	2,899,618,00	2,961,233.00	804,860 63	2,961,233.00	0.00	0.0%
OPEB, Allocated	3701	-3702	12,519,607.00	12,689,386.00	4,037,229.66	12,669,386.00	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	198,186.00	0.00	222.88	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			41,338,322.00	42,561,669.00	12,657,459.58	42,581,669.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	41	100	2,000,000.00	2,580,000.00	1,067,209,20	2,580,000 00	0.00	0.0%
Books and Other Reference Materials	42	200	0.00	0.00	.0.00	0.00	0.00	0.0%
Materials and Supplies	43	300	1,972,128.00	2,130,336.00	650,130.19	_2,130,338.00	0.00	0.0%
Noncapitalizad Equipment	44	100	127,500.00	138,235.00	51,799.33	138,235.00	0 00	0.0%
Food	47	00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,099,626.00	4,828,571.00	1,669,138.72	4.828,571.00	0,00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURE	8	1						
Subagreements for Services	51	00	155,000.00_	162,000.00	0.00	182,000.00	0.00	0.0%
Travel and Conferences	52	200	174,600.00	184,225.00	40,551.07	184,225.00	0.00	0.0%
Dues and Memberships	53	100	70,000.00	78,639.00	87,311.74	76,639.00	0.00	0.0%
Insurance	5400	-5450	1,500,000,00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Operations and Housekeeping Services	55	ioo (	5,610,000.00	5,610,000.00	1,200,043 73	5,610,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improver	nents 58	00	1,384,100,00	1,443,348 00	344,810.42	1,443.348.00	0.00	0 0%
Transfers of Direct Costs	57	10	(7.200,000.00)	(7,200,000.00)	0.00	(7,200,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	57	50	(5,000.00)	(2,000.00)		(2,000,00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	58	00	7,277,050,00	7,733,365,00	1,678,980.93	7,733,365 00	0.00	0.0 <u>%</u>
Communications	59	00	1,885,300.00	1,885,600.00	161,863.27	1,885,600,00	0.00	0.0%
TOTAL, SERVICES AND OTHER		1						

#### 07 61796 0000000 Form 01I

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#### 2013-14 First Interim Gøneral Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, end Chenges in Fund Belance

Description R	esource 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						, <u></u>		
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.00	0.00	o.aa	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	000	0.00	0.00	0.00	0.0
Equipment		6400	833,000.00	853,486,00	137,708.36	853,486 00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			833,000.00	853,486.00	137,708.36	853,486.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0,00	0.00	0.0
State Special Schools		7130	60,000.00	60,000.00	2,502.00	60,000.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments				All I			=======================================	
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
Trensfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0,00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0 00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportions To Districts or Charter Schools	ments 6500	7221						
To County Offices	6500	7221						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments	0300	7225						
To Districts or Chartar Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7261-7283	0.00	0.00	0.00	0.00	0.00	_ 0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0 00	0.00	0.0
Debt Service Debt Service - Interest		7438	400,867.00	400,867.00	0.00	400,867.00	0.00	0.09
Other Debt Service - Principal		7439	525,000 00	525,000.00	0.00	525,000.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Ir	direct Costs)	7433	985,667.00	985,867.00	2,602.00	985,867,00	0.00	0.09
THER OUTGO - TRANSFERS OF INDIRECT CO		-	_ 000,007.00	550,007.00	2,002.00	202/2021		0.07
To do do do do do do		70.0	// DET 227 5 31	(4 500 000 000)	(40.000	4 500 000 000	2.22	
Trensfers of Indirect Costs		7310	(1,027,067.00)	(1,536,907.00)	(49,205.31)	(1,536,907.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund	COT COSTO	7350	(867.024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	CECT COSTS		(1,694,091.00)	(2,068,111,00)	(65,227 31)	(2,068,111.00)	0.00	0.0%
OTAL, EXPENDITURES			152,270,275.00	156,447,691.00	44,467,312.32	156,447,691.00	0.00	0.09

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

Resource Codes	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Olfference (Col B & D)	% Diff (E/B) (F)
Kespaice Godes	Codes	(~)	75)		(5)	(5)	(-)
					ļ		
	8912	0.00	0 00	0.00	0.00	0.00	0,0
	8914	0.00	0.00	0.00	0.00	0.00	0.0
	8919	5,800,000.00	0.00	0.00	0.00	0 00	0.0
		5,800,000.00	0.00	_0.00	0.00	0.00	0.0
	7611	0.00	0 00	0.00	0.00	0.00	0.0
	7612	0,00	0.00	0.00	0.00	0.00	0.0
		-					0.0
		- 10	- 1.1				0.0
							0.0
	7619						_0.0
		0.00	1,131,683.00	0.00	1,131,683.00	0.00	0.0
				1			
	8931	0.00	0.00	0.00	0.00	0.00	0,0
	8953	0.00	0,00	0,00	0.00	0.00	0.0
	8965	0.00	0.00	0.00	0.00	0,00	0.0
						11.11	
	8971	0.00	0.00	0.00	0.00	0.00	0.0
			0.000	100,000	11, -		0.0
			/ .				0.0
	- 1						0.0
							0.0
					(27)		
	7651	0,00	0.00	0.00	0.00	0.00	0.0
	7699	0.00	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	.0.00	_0,00	0.0
	8980	(30,879,677.00)	(37.826, 135.00)	_(1,492,660.40)	(37,826,135.00)	0.00	0.0
	8990	0.00	0.00	0.00	0.00	0 00	0.0
	8997	0.00	0.00	0.00	0.00	0.00	0.0
		(30,679,877.00)	(37,826,135.00)	(1,492,660.40)	(37,826,135,00)	0.00	0.09
		- 7-10.012z					
	Resource Codes	Resource Codes  8912  8914 8919  7611 7612  7613 7615 7616 7619  8931  8953  8965  8971 8972 8973 8979  7651 7699	Resource Codes   (A)	Resource Codes	Resource Codes	Color	Coldest   Codest   Codest

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

Description Resou	Object rce Codes 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)
A. REVENUES				3.			
1) LCFF/Revenue Limit Sources	8010-609	7,898,026.00	7,896,026.00	0.00	7,896,028.00	0.00	0.0%
2) Federal Revenue	8100-829	21,628,239 00	28,471,412.00	2,891,558.45	28,471,412.00	0.00	0.0%
3) Other State Revenue	8300-859	32,782,037.00	30,812,737.00	11,460,739.94	30,812,737.00	0.00	0 0%
4) Other Local Revenue	6800-879	17,882,460.00	18,655,582.00	15,728,290.19	18,855,582.00	0.00	0.09
5) TOTAL, REVENUES		80,188,762.00	85,835,757.00	30,080,586.58	85,835,757.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	31,885,078.00	33,745,562 00	9,824,409.95	33,745,582.00	0 00	0.0%
2) Classified Salaries	2000-2999	19,788,571.00	19,585,564.00	5,960,969.81	19.585,564.00	0.00	0.0%
3) Employee Benefits	3000-3999	21,194,829.00	21,030,286.12	6,562,134.19	21,030,286.12	0.00	0.0%
4) Books and Supplies	4000-4999	3,536,079.00	10,373,751.12	800,192,29	10,373,751.12	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	37,156,937.00	46,187,367.76	3,962,538.56	46,187,367.76	0.00	0.0%
6) Capital Outlay	6000-6999	2,857,450.00	2.855,745.00	1,930.00	2,855,745.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	1,027,067.00	1,536,907.00	49,205.31	1,536,907 00	0.00	0.0%
9) TOTAL, EXPENDITURES		117,446,011.00	135,315,183.00	26,961,380.11	135,315,183.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(37,257,249.00)	(49,479,426.00)	3,119,205.47	(49,479,426.00)		
D. OTHER FINANCING SOURCES/USES							
Intertund 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	4,566.00	4,566.00	4,565.00	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	7630-7698	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	30,679,677.00	37,826,135.00	1,492,660.40	37,826,135.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		30,679,677 00	37,821,569.00	1,488,094.40	37,821,569.00		

#### 07 61796 0000000 Form 01I

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

Description Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(6,577,572.00)	(11,657,857.00)	4,607,300.87	(11,657,857.00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance     As of July 1 - Unaudited	9791	21.983,895.07	21,983,895 07		21,983,895.07	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		21,983,895.07	21,983,895.07		21,983,895.07		1
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		21,983,895.07	21,983,895.07	ĺ	21,983,895.07		
2) Ending Balance, June 30 (E + F1e)		15,406,323.07	10,326,038 07		10,326,038.07		
Components of Ending Fund Balence a) Nonspendable							
Revolving Cash	9711	0.00	0.00	-	0.00		
Stores	9712	0.00	0.00_		0.00		
Prepald Expenditures	9713	0.00	0.00	j	0.00		
All Others	9719	0.00	0 00	-	0.00		
b) Restricted	9740	15,405,329.89	10,326,041.98		10,326,041.98		
c) Committed Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00	}	0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	(6.82)	(3.89)		(3.89)		

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

		Revenue,	Expenditures, and Ch	anges in Fund Baland	08		111	
Description Re	source Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & O) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES							77-1111	
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Y	/ear	8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - Sta	ate Aid	8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeownars' Exemptions		8021	0.00	0.00	0.00	0.00	110	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
		8044	0.00	0.00	0.00	0.00		
Supplemental Taxas		0044		0.00	0,00	0,00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds			115					
(SB 817/899/1992)		8047	0,00	0.00	0,00	0.00		
Penalties and Interest from				7.40				
Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscelleneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0,00	0.00		
Less: Non-LCFF/Revenue Limit		0002		3,63,4	- paloto	-		
(50%) Adjustment		8089	0.00	0.00	0,00	0.00		
Subtotal, LCFF/Revenue Llmit Sources			0.00	0.00	0.00	0.00		
				- K32	10000			
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Llmit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.09
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	8500	8091	7,896,026.00	7,896,026.00	0,00	7,896,026.00	0.00	0,0%
All Other LCFF/Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0,00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Ta	ixes	8098	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0,00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		6099	0.00	0.00	0.00	0.00	0.00	9.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			7,898,028.00	7,898,026.00	0.00	7,896,026.00	0.00	_0.0%
FEDERAL REVENUE			1			1/1		
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0.0%
Maintenance and Operations Special Education Entitlement		8181	5,433,746.00	5,433,746.00	0.00	5,433,746.00	0.00	0.0%
Special Education Entitlement		8182	1,179,042.00	1,362,591.00	0.80	1,362,591.00	0.00	0.0%
Special Education Discretionary Grants		8220		0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8260	0.00	0.00	0.00	0.00	0.00	9.07
Forest Reserve Funds		8270	0.00	0.00	0.00	0.00		
Flood Control Funds			0.00	0.00	0.00	0.00		
Wildlife Reserva Funds		8280		1000	2000	- 0,00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	
Interagency Contracts Between LEAs		8265 8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	Nesource Codes	00003		(6)	(0)	30)	(6)	
Low-Income and Neglected	3010	8290	8,810,099.00	9,364,821.00	2,132,371.00	9,364,821.00	0.00	0.0
NCLB. Title I, Part D, Local Delinquent					50.0 m Later			
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,440,571 00	2,716,552.00	389,017.14	2,718,552,00	0.00	0.0
NCLB: Title III, Immigration Education Program	4201	6290	130,000.00	108,908.00	0.00	108,908.00	0.00	00
NCLB: Title III, Limited English Proficient (LEP' Student Program	4203	8290	950,069.00	1,333,388.00	89,720.55	1,333,368.00	0.00	0.0
NCLB. Title V. Parl B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Bohind	5510	8290	3,649,384.00	4,857,425.00	120,454.67	4,857,425.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	198,119.00	255,067.00	0.00	255,067.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	625,000 00	1,119,579.00	0.00	1,119,579.00	0.00	0.0
All Other Federal Revenue	All Other	8290	1,212,209.00	1,919,335.00	159,992.29	1,919,335.00	0 00	0.0
TOTAL, FEDERAL REVENUE			21.828,239.00	28,471,412.00	2,891,556.45	28,471,412.00	0.00	0.0
THER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan Current Year	6500	8311	17,882,253.00	17,882,253.00	4,842,409.88	17,882,253.00	0.00	0.0
Prior Years	6500	8319	0.00	0,00	0.00	0.00	0.00	0.0
Home-to-School Transportation	7230	8311	391,300,00	0.00	0.00	0.00	0.00	0.0
Economic Impact Aid	7090-7091	8311	4,798,134.00	0.00	0.00	0.00	0.00	0.0
Spec Ed. Transportation	7240	8311	1,524,200.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0,00	0.00	0.00	0.00	0.00	0.0
All Other Stete Apportionments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0,00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0 00	0.0
Lottery - Unrestricted and Instructional Materia		8560	920,271.00	920,271.00	168,518.26	920,271.00	0.00	0.0
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Texes		8576	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0 09
School Based Coordination Program	7250	8590	0 00	0.00	0.00	0.00	0 00	0.09
After School Education and Safety (ASES)	6010	8590	3,597,633.00	3,597,633 00	2,338,461 29	3,597,633.00	0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0,09
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
Healthy Start	6240	8590	8.00	31,805.00	31,805.50	31,805.00	0.00	0.09
Specialized Secondary	7370	8590	0,00	0.00	0.00	0.00	0.00	0.09
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0,(30	0.00	0.09
	7400	8590	1,399,700.00	1,384,400 00	0.00	1,364,400.00	0.00	0.0%
Quality Education Investment Act	7400	8590	2,268,546.00	6,996,375.00	4,079,545.01	6,996,375.00	0.00	0.0%

West Contra Costa Unifled Contra Costa County

#### 2013-14 First Interim General Fund Restricted (Resources 2000-9999) Revenue, Expenditures, and Changes In Fund 8alance

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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)
TOTAL, OTHER STATE REVENUE			32,782,037.00	30,812,737.00	11,460,739.94	30,812,737,00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE			1	1-2				
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		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 Taxos		8621	9,800,000.00	9,830,116.00	9,830,115.12	9,830,116.00	0,00	0.0%
Olher		8622	5,578,704.00	5,581,008.00	5,581,008.00	5.581,008.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- Limit Taxes	LCFF/Revenue	8629	0.00	0,00	0.00	0.00	0 00	0.0%
Sales		0029	0,00	0,00	0.00	0.00	9,00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0,00	0.00	0.00	0.00	0,00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	112,459.00	0.00	112,459.00	0.00	0.0%
Interest		8660	0.00	0,00	0,00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								1.0
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Residont Students		8672	0.00	0.00	0.00	0 00		
Transportation Fees From Individuals		8675	0.00	_0.00	0.00	0 00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0,00_	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Fees and Centracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue				0.00	-0		1	
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0,00	0.00	0.00	0,00		
Pass-Through Revenues From Local Source	95	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,503,756,00	3,131,999.00	317,167.07	3,131,999.00	0.00	0.0%
Tuilion		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0 00	0.00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0,00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers		0704				2.00	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 Other Transfers of Appedianments	6360	8793	0.00	0 00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charler Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.001	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			17,882,460.00	18,655,582 00	15,728,290.19	16,655,582 00	0.00	0.0%
AND								

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

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)
CERTIFICATED SALARIES	-	N = 1		12	***	1-7	1
Certificated Teachers' Salaries	1100	19,835,505.00	22,041,218.00	6,364,116.85	22,041,218.00	0,00	0.0%
Certificated Pupil Support Salaries	1200	5,140,248.00	5,167,613,00	1,320,767 87	5,167,613.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	1,772,545.00	1,691,940.00	600,162.36	1,691,940 00	0,00	0.0%
Other Certificated Salaries	1900	5,136,780.00	4,844,791.00	1,339,362,87	4,844,791.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		31,885,078.00	33,745,562.00	9,624,409.95	33,745,562.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	11,209,637,00	10,541,042.00	2,944,881.53	10.541,042.00	0 00	_0.0%
Classified Support Salaries	2200	4,679,046.00	5.029,592.00	1,488,053.83	5,029.592.00	0.00_	0.0%
Classified Supervisors' and Administrators' Selaries	2300	572,567.00	640,631.00	192,455.00	640,631.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	1,893,487.00	1,919,424.00	609,048.33	1,919,424.00	0,00	0.0%
Other Classified Salaries	2900	1,433,634.00	1,454,875.00	726,531.12	1,454,875.00	0.00	0.0%
TOTAL, CLASSIFIEO SALARIES		19,768,571.00	19,585,564,00	5,960,969.61	19,585,564.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	2,531,435.00	2,689,374 00	758,510 40	2,689,374.00	0.00	0.0%
PERS	3201-3202	2,151,449.00	2,117,532.00	604,543.50	2,117,532.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	1,991,674.00	1,986,299 00	576,982.31	1,988,299 00	0.00	0.0%
Health and Welfere Benefits	3401-3402	5,646,529.00	6,539,688.00	2,168,635.47	6,539,688.00	0.00	0.0%
Unemployment Insurance	3501-3502	29,151 00	45,535 12	7,769.97	45,535.12	0.00	0.0%
Workers' Compensation	3601-3602	1,563,178.00	1,600,695.00	471,565.34	1,600,695.00	0.00	0.0%
OPES, Allocated	3701-3702	6,137,448.00	6,049,163.00	1,974,259.65	6,049,163.00	0.00	0.0%
·	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employaes	3801-3802	143,965.00	0.00	(32.45)	0.00	0.00	0.0%
PERS Reduction	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	T PER DESCRIPTION OF THE PARTY		6,562,134.19	21 030 286 12	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES		21,194,829 00	21,030,286.12	0,302,734.19	21,030,200.12		0.07
		1.45 0	1 4000 000 40			4040	274.0
Approved Textbooks and Core Curricula Materials	4100	300,000.00	472,209.00	137,079.61	472,209.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	3,161.00	(5,831.00)	3,161 00	0 00	0.0%
Materials and Supplies	4300	3,069,575.00	9.523,146,12	604,629 88	9,523,146.12	0.00	0.0%
Noncapitalized Equipment	4400	166.504.00	375,235.00	64,314,02	375,235,00	0.00	0.0%
Food	4700	0.00	0.00	0.00	ō.00_	0 00	0.0%
TOTAL, BOOKS AND SUPPLIES		3,536,079.00	10,373,751.12	800,192.29	10,373,751.12	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	3,422,567 00	5,028,479.24	354,611,80	5,028,479.24	0.00	0.0%
Traval and Conferences	5200	110,250.00	557,993,00	51,171.27	557,993.00	0.00	0.0%
Dues and Memberships	5300	51,500.00	38,500.00	17,643.96	38,500.00	0.00	0.0%
Insurance	5400-5450	0.00	0 00	0.05	0.00	Ω 00	0.0%
Operations and Housekeeping Services	5500	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,580,500.00	1,492,441 40	301,284.14	1,492,441.40	0.00	0.0%
Transfers of Direct Costs	5710	7,200,000.00	7,200,000 00	0.00	7,200,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	79,000.00	0.00	79,000 00	0.00	0.0%
Professional/Consulting Services and	- 1						
Operating Expenditures	5600	24,688,770.00	31,680,109.12	3,236,367.08	31,660,109.12	0.00	0.0%
Communications	5900	3,350,00	10,845.00	1,560.31	10,845.00	0.00	0.0%
TOTAL, SERVICES AND OTHER			46,167,367.76	3,962,538.56	46,187,367,76	0.00	0.0%

Descrip <u>tio</u> n	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0 00	0,00	0 0
Land Improvements		6170	2,830,450.00	2,770,570.00	1,930,00	2,770,570.00	0.00	0.0
Sulldings and Improvements of Buildings		6200	0.00	0.00	0.00	0,00	0.00	0.0
Books and Media for New School Libraries				0.33				
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	27,000 00	85,175.00	_0.00	85,175.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			2,657,450.00	2,855,745.00	1,930.00	2,855,745.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indire	ct Costs)					'		
Tuition								
Tuition for Instruction Under Interdistrict Attendence Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Paymonts	<b>,</b>							
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
Paymonts to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pess-Through Revenues		7044	2.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00		0.00	0.00	0.00	0.0
To JPAs		7213	0.00	Ò.00	0.00	0.00	0.00	<u> </u>
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	. 0.0
To JPAs	6360	7223	0.00	0.00_	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0,00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	_0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0,0
Debt Service Debt Service - Interest		7438	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 o	f Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT O					Jame_	1772		
Transfers of Indirect Costs		7310	1,027,067.00	1,536,907,00	49,205.31	1,536,907.00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IN	DIRECT COSTS		1,027,067.00	1,536,907.00	49,205.31	1,538,907.00	0.00	0.0
OTAL, EXPENDITURES			117,446,011.00	135,315,183.00	28,981,380.11	135,315,183.00	0.00	0.0

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

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	<u>0</u> 00	0.00	0.00	<u>0.00</u>	D.09
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/								50
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	0 00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	4,566.00	4,566.00	4,566 00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		- 4	0.00	4,566.00	4,566.00	4,566.00	0.00	0.09
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		6931	0.00	0.00	0 00	0.00		
Proceeds						ł		
Proceods from Sale/Lease- Purchase of Land/Buildings		6953	0.00	0.00	0,00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0. <u>00</u>	0.00	0.00	0.00	0.00 }	0.09
Long-Term Debt Proceeds								
Proceeds from Certificates		8971	0.00	0 00	0.00	0.00	0.00	0.09
of Participation 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	0.09
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.09
			1100					
USES								
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								
Contributions from Unrestricted Revenues		8980	30,679,677.00	37,826,13 <u>5.00</u>	1,492,660,40	37,826,135 00	0.00_	0.0%
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, CONTRIBUT <u>IO</u> NS			30,679,677.00	37,826,135.00	1,492,660.40	37,826,135,00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,679,677.00	37,821,589.00	1,488,094.40	37,821,569.00	0 00	0.0

#### 07 61796 0000000 Form 01I

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

Description Resc	Obje		Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Olfference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES					7/2		
1) LCFF/Revenue Limit Sources	8010-8	099 157,125,731.00	192,372,690.00	114,065,575.51	192,372,690.00	0.00	0.0%
2) Federal Revenue	8100-8	299 21,628,239.00	28,471,412.00	2,891,558.45	28,471,412.00	0.00	0.0%
3) Other State Revenue	8300-8	599 58,190,874.00	34,616,526.00	11,726,002.42	34,618,526 00	0.00	0.0%
4) Other Local Revenue	8600-8	799 20,473,160.00	21,138,823.00	16,052,170.87	21,138,823.00	0.00	0.0%
5) TOTAL, REVENUES		255,418,004.00	276,599,451 00	144,735,305.25	278,599,451.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1	999 106,185,882,00	109,951,117.00	29,670,445.30	109,951,117.00	0.00	0.0%
2) Classified Salarles	2000-2	999 41,344,268.00	41,273,041 00	12,487,004.27	41,273,041.00	0.00	0.0%
3) Employee Benefits	3000-3	999 62,533,151.00	63,591,955 12	19,219,593.77	63,591,955.12	0.00	0.0%
4) Books and Supplies	4000-4	999 7,635,705.00	15,202,322.12	2,469,331 01	15,202,322 12	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5	999 48,007,987.00	57,580,544.76	7,456,099.72	57,580,544.76	0.00	0.0%
6) Capital Outlay	6000-6	999 3,690,450.00	3,709,231.00	139,638,38	3,709,231.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7 7400-7	71777	965,867.00	2,602.00	985,867.00	0.00	0.0%
8) Other Outgo - Trensfers of Indirect Costs	7300-7	399 (667.024.00)	(531,204.00)	(16,022 00)	(531,204 00)	0.00	0.0%
9) TOTAL, EXPENDITURES		269,716,286.00	291,762,874.00	71,428,692.43	291,762,874.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,298,282 00)	(15,163,423.00)	73,306,612.82	(15,163,423.00)		
D. OTHER FINANCING SOURCES/USES							
Interlund Transfers     a) Transfers In	8900-8	929 5,800,000.00	0.00	_0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7	0.00	1,136,249.00	4,568.00	1,136,249.00	0.00	0.0%
Other Seurces/Uses    a) Sources	8930-8	979 0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7	0.00	0.00	0.00	0,00	0.00	_0.0%
3) Contributions	8980-8	999 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		5,800,000.00	(1.136,249,00)	(4.586,00)	(1,136,249.00)		

### 2013-14 First median General Fund 07 61796 0000000 ary - Unrestricted/Restricted Form 011

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

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,498,282.00)	(16,299,672.00)	73,302,046.82	(16,299,672 00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	45,359,972.66	45,359,972.66		45,359,972.66	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)			45,359,972,66	45,359,972,66		45,359,972.66		
d) Other Restalements		9795	0.00	0.00	•	0.00	0.00	0.09
e) Adjusted Beginning Salance (F1c + F1d)			45,359,972.66	45,359,972.66		45,359,972.66		
2) Ending Balance, June 30 (E + F1e)			36,861,690.66	29.060,300.66	Į	29,060,300.66		
Components of Ending Fund Balance a) Nonspendable						77 EALERS		
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00	-	230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00	ļ	0,00		
b) Restricted		9740	15,406,329.89	10,326,041.96		10,326,041.96		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9760	1,370,000.00	0.00		0,00		
UTR Ratified Agreement	0000	9780	1.370,000.00		Ĺ			
e) Unassigned/Unappropriated								
Reserve for Econemic Uncertainties		9789	8,091,489.00	8,786,974.00		8,786,974.00		
Unassigned/Unappropriated Amount		9790	11,693,871.77	9,647,284.70		9,647,264.70		

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#### 07 61796 0000000 Form 011

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

			Board Approved		Projected Year	Difference	% Diff
Description Resource C	Object odes Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
CFF/REVENUE LIMIT SOURCES							1095
Principal Apportionment	2044	74 000 704 00	100 105 507 00	24 020 547 50	400 405 507 00	200	0.7
State Aid - Current Year	8011	71,966,701.00	108,495,527.00	31,030,617.60	108,495,527.00	0.00	0.0
Education Protection Account State Aid - Current Year	8012	25,134,315.00	25,134,315.00	6,715,490.00	25,134,315.00	0.00	0,0
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.6
State Ald - Prior Years	8019	0.00	0.00_	0.00	0 00	0,00	0.0
Tax Relief Subventions Homeowners' Exemptions	8021	719,019.00	696,253.00	0.00	696,253 00	0.00	0.
Timber Ylold Tax	8022	5.00	5,00	_0.00	5.00	0.00	0.
Othor Subventions/In-Lieu Taxes	8029	3,538.00	3,538.00	3,762.43	3,538.00	0.00	0.
County & District Taxes		300 400	26.10.10.20			230	
Secured Roll Taxes	8041	54,068,783.00	53,538,009 00	68,058,941.05	53,538,009.00	0.00	_ 0.
Unsecured Roll Taxes	8042	2,954,767.00	2,716,022 00	2,594,914.33	2,716,022.00	0.00	0.0
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes	8044	610,939 00	928,204.00	6,454,192.71	928,204 00	0.00	0.
Education Revenue Augmentation Fund (ERAF)	8045	4.552,543.00	4,140,145.00	0.00	4,140,145 00	0.00	0.8
Community Rodevelopment Funds		1470					
(SB 817/899/1992)	6047	0.00	0.00	0.00	0.00	0.00	0.0
Penallies and Interest from Delinguent Taxes	8048	0.00	0,00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)							
Royaltios and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.0
Less' Non-LCFF/Revenue Elmit (50%) Adjustment	8089	0.00	0,00	0.00	0 00	0.00	0.0
Subtotal, LCFF/Revenue Limit Sources		160,010,610.00	195,652,018.00	114,857,918.12	195,652,018 00	0.00	00
Subtotal, ECFF/Revenue Limit Sources		160,010,630.00	195,652,016.00	114,857,910.12	193,632,018.00	0,00	2.
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit Transfors - Current Year 0000	8091	(7,896,026.00)	(7,896,026 00)	0.00	(7,896,026.00)	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 Educotion ADA Transfer 6500	8091	7,896,026 00	7,896,026.00	0.00	7,896,026.00	0.00	0.0
All Other LCFF/Revenue Limit		7,000,020,00	7,000,020,02		7,000,000		
Transfers - Current Year All Other	8091	0.00	0.00	0 00	_0.00	0.00	0.0
PERS Reduction Transfer	8092	394,840.00	191.00	191.15	191.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes	8096	(3,279,519.00)	(3,279,519.00)	(792,533 76)	(3,279,519.00)	0 00	0.0
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years	8099	0.00		0.00	0.00	0.00	0.0
TOTAL, LCFF/REVENUE LIMIT SOURCES		157,125,731.00	192,372,690 00	114,065,575.51	192,372,690.00	0.00	. 0.
EDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Spacial Education Entitlement	8181	5,433,748.00	5,433,745.00	0,00	5,433,746 00	0.00	0,0
Special Education Discretionary Grants	8182	1,179,042.00	1,362,591.00	0.80	1,362,591.00	0.00	0.0
Child Nutrition Programs	8220	0.00	0.00	0.00	0,00	0.00	0.0
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds	8270	0.00	0 00	0 00	0.00	0.00	0.0
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0
interagency Contracts Setwoon LEAs	8285	0.00	0.00	0.00	_ 0.00	0.00	0.0
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0 00	0.00	0.0

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#### 2013-14 First Interim General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changos in Fund Salance

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	(Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants	Nesource codes	00000	177	(5)	191	101	(-)_	
Low-Income and Neglected	3010	8290	6,810,089.00	9,364,821.00	2,132,371.00	9,364,821.00	0.00	0.0
NCLB <sup>-</sup> Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB. Title II, Part A, Teacher Quality	4035	8290	1,440,571.00	2,716,552.00	389,017 14	2,716,552.00	0.00	0.0
NCLB: Title III, Immigration Education	4033	0290	1,440,571.00	2,710,302.00	303,017 14	2,7 10,002.00	0.00	
Program	4201	8290	130,000.00	108,908.00	0.00	108,908.00	0.00_	0.0
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	950,069.00	1,333,388.00	89,720.55	1,333,386 00	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
orani rogian (roser /	3011-3020, 3026-	2200	- 0.00	5150	0.00	0.00		
Other No Child Left Behind	3205, 4036-4126, 5510	8290	3,649,384.00	4,857,425.00	120,454.67	4,657,425.00	0,00	0.0
Vocational and Applied Technology Education	3500-3699	8290	198,119.00	255,067.00	0.00	255,087.00	0 00	0.0
Safe and Drug Free Schools	3700-3799	8290	625,000.00	1,119,579.00	0.00	1,119,579.00	0.00	0.0
All Other Federal Revenue	All Other	8290	1,212,209.00	1.919.335.00	159,992 29	1,919,335,00	0.00	0,0
TOTAL, FEDERAL REVENUS	011701	-200	21,628,239.00	28,471,412 00	2,891,556.45	28,471,412.00	0.00	0.0
OTHER STATE REVENUE			1	20,471,412.00	2,007,000,00	20,477,472.0	-	
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Entitlement				979		100		
Current Year	6355-6360	8311	0.00	0.00	0,00	0 00	0.00	0.0
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0,00	0.0
Special Education Mester Plan Current Year	8500	8311	17,882,253.00	17,882,253.00	4,842,409.88	17,882,253 00	0,00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	00
Home-to-School Transportation	7230	8311	391,300.00	0.00	0.00	0.00	0.00	0.0
Economic Impact Aid	7090-7091	8311	4,798,134.00	0.00	0.00	0.00	0.00	0.0
Spec Ed. Transportation	7240	8311	1,524,200.00	0.00	0,00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	1,081,539 00	0.00	0,00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0
Year Round School Incentive		6425	0.00	0.00	0.00	0.00	0.00	0.0
Class Sizo Reduction, K-3		8434	5,892,642.00	0.00	0.00	0.00	0.00	0.0
Child Nutrition Programs		8520	0.00	0 00	0.00	0.00	0.00	0.0
Mendaled Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0
Lottery - Unrestricted and Instructional Materia		8560	4.724.060.00	4,724,060.00	349,827.74	4,724,060.00	0.00	0.0
Tex Relief Subventions Restricted Levies - Other			13-10					
Homeowners' Exemptions		8575	0.00_	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Stato Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
School Based Coordination Program	7250	8590	0,00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	3,597,633.00	3,597,633.00	2,338,461.29	3,597,633.00	0.00	_0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0,00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	ò 00	0.00	0.0
Healthy Start	6240	8590	_0.00	31,805.00	31,805,50	31,805.00	0.00	0.0
Specialized Secondery	7370	8590	0.00	0.00	0.00	0.00	0 00	0.0
School Community Violence	7004	0500	0.00	0.00	0.00	0.00	0.00	0.0
Prayention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0
Ouality Education Investment Act	7400	8590	1,399,700 00	1,384,400.00	0 00	1,38 <u>4,400.00</u> 6,996,375.00	0.00	0.0

West Contra Costa Unified Contra Costa County

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

07 61796 0000000 Form 01I

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)
TOTAL, OTHER STATE REVENUE			56,190,874.00	34,616,526.00	11,726,002.42	34,616,526.00	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 (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIM (E/B) (F)
OTHER LOCAL REVENUE	1,5005.00 504,50		POL.	751	101	1.7		
Other Local Revenue			i					
County and District Texes								
Other Restricted Levies					ا د د	75.00		- 11
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8618	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0 00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	_0_00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	9,800,000.00	9,630,116.00	9,830,115.12	9,830,116.00	0.00	0.09
Olher		8622	5,578,704.00	5,581,008.00	5,581,008.00	5,581,008.00	0.00	0.09
Community Redevelopment Funds			_1/- 1/- 1/-	301 471143	-/		272	
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	00,00	0.00	0.09
Penalties and Interest from Dolinquont No	on-LCFF/Revenue		777					
Limit Taxes		8629	0.00	0.00	<u>0</u> .00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0 00	0.00	0.0%
Sale of Publications		8632	0.00	0 00	0.00	0.00	0.00	0.0%
Food Sarvice Sales		8834	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,700.00	255,700.00	101,628.25	255,700.00	0.00	0.0%
Interest		8860	100,000.00	100,000.00	10,605.33	100,000 00	0.30	0.09
Net Increase (Decrease) in the Fair Value of	of Investments	8662	0.00	0.00	0.00	0 00	0,00	0.0%
Fees and Contracts								
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.09
Interagency Services	All Other	8677	0.00	0.00	0,00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revanue Lin	nit (50%) Adjustment	8691	0.00	0.00	0 00	0.00	0 00	0.0%
Pass-Through Revenues From Local Sou	rces	8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,743.756.00	5,371,999.00	528,814.17	5,371,999.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	_0,00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0 00	0.00	0.00	0 00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	0000	0.30	0.00	0.00	0.00	0.00		
From Districts or Chertor Schools	6380	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0360	8792	0.00	0.00	0.00	0,00	0.00	0.0%
From JPAs	0360	8793	0.00	0.00	0.00	0 00	0 00	0.09
Other Transfers of Apportionments					2400	-77]		
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	_0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Othors		8799	0.00	0.00	0 00	0 00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,473,180.00	21,138,823.00	16,052,170.87	21,138,823.00	0 00	0.0%
OTAL, REVENUES			255,418,004.00	276,599,451,00	144,735,305.25	276,599,451.00	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 (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES	COGES	<u> </u>	(9)	10)	(6)	127	
Certificated Teachers' Salaries	1100	84,218,121.00	88,286,633 00	23,531,625.56	88,286,633,00	0.00	0.0
Certificated PupII Support Salanos	1200	6,033,259.00	6,070,275.00	1,606,248.98	6,070,275.00	0,00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	10,290,187.00	10,209,582.00	3,051,205.87	10,209,582.00	0.00	0.0
Other Certificated Salaries	1900	5,644.315.00	5,384,627.00	1,479,364.89	5,364,627,00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		106,185,882,00	109,951,117.00	29,670,445.30	109,951,117.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	11,757,721 00	11,124,285.00	3,014,708.69	11,124,285 00	0.00	0.0
Classified Support Salaries	2200	14,654,472.00	15,066,438.00	4,549,591.35	15,066,438.00	0.00	0.0
Classified Supervisors' and Administrators' Salarios	2300	2,320,649.00	2,325,549.00	782,515.53	2,325,549.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	10,554,948.00	10,667,205.00	3,282,970.26	10,667,205.00	0.00	0,0
Other Classified Saleries	2900	2,056,478.00	2,089,564.00	857,218.24	2,089,564.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		41,344,268.00	41,273,041.00	12,487,004.27	41,273,041.00	0.00	0.0
EMPLOYEE BENEFITS					(		
STRS	3101-3102	8.644.437 00	8,959.436.00	2,392,145.80	8.959.436 00	0,00	0.0%
PERS	3201-3202	4,523,115.00	4,502,278.00	1,271,822.41	4,502,278.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	4,700,486,00	4,734,833.00	1.336,933.53	4,734,833.00	0.00	0.09
Health and Welfare Benefits	3401-3402	21,079,207,00	21,973,633.00	6,909,602.69	21,973,633,00	0.00	0.09
Unemployment Insurance	3501-3502	123,904.00	141,298.12	20,984.03	141,298.12	0.00	0.09
Workers' Compensation	3001-3802	4.462,796 00	4,561,926.00	1,276,425.97	4,561,928 00	0.00	0.09
OPE8, Allecated	3701-3702	18,657,055.00	18,718,549.00	6,011,489.31	18,718,549.00	0.00	0.09
OPE8, Active Employaes	3751-3752	0,00	0.00	0.00	0,00	0.00	0.09
PERS Reduction	3801-3802	342,151.00	0.00	190.23	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		62,533,151.00	63,591,955.12	19,219,593,77	63,591,955.12	0.00	0.09
BOOKS AND SUPPLIES			, , , , , , , ,				
Approved Textbooks and Core Curricula Materials	4100	2,300,000.00	3,032,209.00	1,204,288.81	3,032,209.00	0.00	0.09
Books and Other Reference Meterials	4200	0.00	3,161.00	(5.831,00)	3,161.00	0.00	0.09
Materials and Supplies	4300	5,041,701.00	11,653,482.12	1.154,759.85	11,653,482.12	0.00	0.0%
Noncapitalized Equipment	4400	294,004.00	513,470.00	116,113.35	513,470.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0 00	0.09
TOTAL, BOOKS AND SUPPLIES		7,635,705.00	15,202,322,12	2,469,331.01	15,202,322.12	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES		1,144,12 561,62	10,402,022,12	2,140,011107	(0,202,022.12		5133
Subagreements for Services	6100	3,577,567.00	5,190,479.24	354,611 80	5,190,479.24	0.00	0.0%
Travel and Conferences	5200	284,850.00	742,218.00	91,722.34	742,218.00	0.00	0.0%
Dues and Memberships	5300	121,500.00	115,139.00	84,855.70	115,139,00	0.00	0.0%
Insurance	5400-5450	1,500,000.00	1,500,000.90	0.00	1,500,000.00	9.00	0.09
Operations and Housekeeping Services	5500	5,710,000.00	5,710,000.00	1,200,043 73	5,710,000.00	0.00	0.0%
Rentals, Leasas, Repairs, and Noncapitalized Improvements	5600	2,964,600.00	2,935,769.40	646,094.56	2,935,789.40	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	(5,000.00)	77,000,00	0.00	77,000.00	0 00	0.0%
Professional/Consulling Services and							
Operating Expenditures	5800	31,965,820.00	39,413,474.12	4,915,348 01	39,413,474.12	0.00	0.0%
Communications	5900	1,888,650.00	1.896.445.00	163,423.58	1,996,445.00	<u>0.00</u>	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		48,007,987.00	57,580,544.76	7,456,099.72	57.!580,544.76	0.00	0.0%

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

		Revenues,	Expenditures, and C.	hanges in Fund Balan	ce			
Description R	lesource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		6170	2,830,450.00	2,770,570.00	1,930.00	2,770,570.00	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	860,000.00	938,661.00	137,708.36	938,661.00	0.00	0.0
Equipment Replacement		6500	0,00	0.00	0,00	_0.00	0 00	0.0
TOTAL, CAPITAL OUTLAY			3,690,450.00	3,709,231.00	139,638.36	3,709,231.00	0 00	_0.0
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tultion								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0,00	0.00	0.00	0.00	0.0
State Special Schools		7130	60,000.00	60,000.00	2,602.00	60,000 00	0.00	0.0
Tuition, Excess Costs, and/or Deficit Payments		7130	00,000.00	30,000,00	1,002.00		0.00	
Payments to Districts or Charler Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0
Payments to JPAs		7143	0 00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues		7014	0.00	0.00	0.00	0.00	0.00	0.0
To Districts or Charler Schools		7211	0.00		0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00		2.0	2000	100
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	_0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	6500	7221	0.00	0 00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	_0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0,00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0 00	_0.00	0 00	0.00	0.00	0.0
Ail Other Transfers		7281-7283	0.00	0.00	ò 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	400,867.00	400,867.00	0.00	400,867.00	0 00	0.00
Other Debt Service - Principal		7439	525,000 00	525,000.00	0.00	525,000.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of I	ndirect Costs)		985,867.00	985,867.00	2,602.00	985,887.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT CO								
Transfers of Indirect Costs		7310 (	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Intorfund		7350	(867,024.00)	(531,204 00)	(16,022 00)	(531,204.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(667,024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.09
TOTAL EVDENDITUDES			260 716 206 00	201 762 874 00	71 429 602 42	291 782 974 00	0.00	0.0%
TOTAL, EXPENDITURES			269,716,286.00	291,762,874.00	71,428,692,43	291,782,874.00	0.00	0.07

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

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)
	Resource Codes	Codes	16)	(6)	(e)	(0)	(E)	17
INTERFUND TRANSFERS  INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Sond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0
Othor Authorized Interfund Transfers In		8919	5,800,000.00	<u>o</u> .oo	0.00	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			5,800,000.00	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		0.0
To: Special Reserve Fund		7612	0.00	0.00	0 00	0.00	0.00_	0.0
To: State School Building Fund/		7010	2.00	2.00			0.00	
County School Facilities Fund		7613 7615	0.00	0.00	0.00	0.00	0.00	0.0
To: Deferred Maintenance Fund To: Cafeteria Fund		7616	0.00		571	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	1,136,249.00	0. <u>00</u> 4,566.00	1,136,249 00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	1,136,249.00	4,568.00	1,136,249.00	0.00	0.0
OTHER SOURCES/USES		_	0.00	1,130,243.00	4,000.00	1,130,243.00	0.00	0,0
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0 00	0.00	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	_0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0 00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	ŏ <u>00</u>	0.00	0.00	0.00	0.0
USES				1				
Transfers of Funds from Lapsed/Raorgenized LEAs		7651	0.00	ō.00	0.00	0.00	0.00	0.0
All Other Finencing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	9.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		-
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES			5,800,000.00	(1,136,249 00)	(4,568.00)	(1,136,249.00)	0.00	0.09

### First Interim General Fund Exhibit: Restricted Balance Detail

2013-14

		2010-14
Resource	Description	Projected Year Totals
2430	Community Day Schools	10,443.13
4125		0.26
5640	Medi-Cal Billing Option	1,819,216.48
6010	After School Education and Safety (ASES)	0.19
6286	English Language Acquisition Program, Teac	0.33
6300	Lottery: Instructional Materials	1,900,720.07
6500	Special Education	249,017.65
6512	Special Ed: Mental Health Services	1,687,859.31
7090	Economic Impact Aid (EIA): State Compensa	0.08
7091	Economic Impact Aid (EIA): Limited English	0.05
7220	Partnership Academies Program	0.35
7221		0.29
8150	Ongoing & Major Maintenance Account (RM,	1,891,155.47
9010	Other Restricted Local	2,767,628.30
Total, Restricted Balance		10,326,041.96

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Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & O) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Rovanue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Foderal Revenue	8100-8299	313,655,00	342,199 00	0.00	342,199.00	0.00	0.0
3) Olhor Sigte Revenue	8300-8509	2,792,479.00	0.00	6.00	0.00	0 00	0.0
4) Other Local Revenue	8600-8799	345,000.00	403,626 00	24,874 31	403,626,00	0.00	0.0
5) TOTAL REVENUES		3,451,134.00	745,825.00	24,874.31	745,925,00		
B. EXPENOITURES					1		
1) Certificeted Salaries	1000-1999	1,009,108.00	1,436,636.00	209,180 11	1,438,638 00	0.00	0.0
2) Classified Salaries	2000-2999	350,884.00	828,784.00	168,323.88	626,784.00	0.00	0.0
3) Employee Genefits	3000-3099	383,864.00	470,273.00	125,613.08	470,273.00	0.00	0.0
4) Books and Supplies	4000-4999	384,462.00	149,793.00	21,921.75	149,793.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5989	156,576.00	207,901.00	19 96d 8 7	207,901.00	0.90	α 0*
8) Capital Outlay	6000-6909	0.00	0.00	0.00	6.00	0.00	0.0
Other Outgo (excluding Transfers of Indirect Costs)	7108-7299, 7408-7499	0.00	0.00	000	0.00	0.00	0.0
8) Other Outge - Transfers of Indirect Costs	7300-7399	166,241 00	0.00	0.00	0.00	0.00	0.0
P) TOTAL EXPENDITURES		2,451,135.00	2,691,387 00	544,999.40	2.891,387 00		P
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES GEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		999,999 00	(2,145,567.00)	(520,125,18)	(2,145,582 00)		
I. OTHER FINANCINO SOURCES/USES							
1) Interfund Transfors a) Transfors In	8900-8929	0.00	1,131,736.00	53.00	1,131,736.00	0.00	0.09
b) Transfers Out	7600-7629	1,000,000.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses a) Sources	8930-8979	0.00	.000	200	0.00	ი იი	0.0
b) Uses	7630-7699	0,00	0 00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.00	0 00	0.00	0.0
4) TOTAL OTHER FINANCING SOURCES/USES		(1,000,000.00)	r. r.21,736.00	53,00	1 131,736,00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	(1,013,628,00)	(520,072,18)	(1.013,826.00)		
F. FUND BALANCE, RESERVES								
1) Reginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,065,909,26	2,085,909.28		2,065,909.20	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)			2,065,909.26	2,065,909.26		2,065,909.28		
d) Other Restalements		9795	0.00	0.00		0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			2,088,909.28	2,065,909.26		2,085,909.26		
2) Ending Balance, June 30 (E + F1e)			2,065,908.26	1,052,083,26		1,052,083 26		
Components of Ending Fund Balanco a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	.0.00	0.60		0.00		
Prepaid Expenditures		9713	0 00	0.00		0.00		
All Others		0719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	13.826.39	0.39		0.39		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	2,052,081 87	1,052,062.87		1,052,082.87		
Other Commitments	0000	9760	2,052,081 87					
Other Commitments	0000	9780		1.052,082.87				
Other Commilments d) Assigned	0000	9760		and wed		1,052,082.87		
Other Assignments		0780	0.00	0.00		0.00		
a) Unassigned/Unappropriated					li li			
Reserve for Economic Uncerteinties		9789	0.00	0.00		0.00		
Upassigned/Upappropriated Amount		9790	0.00	0.00		9.00		

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 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 Yours		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								
Interagoncy Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3600	8290	5.338.00	5,656.00	0.00	5,656 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	308,319,00	336,543 00	0.00	336,543.00	0.00	0.0
TOTAL FEDERAL REVENUE			313,655,00	342,199.00	0 00	342,199.00	0.00	0.0
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	6311	0.00	0 00	0 00	0.00	0 00	0.09
All Other State Apportionments - Prior Years	All Other	6319	0.00	0 00	000	0.00	0.00	0.09
All Other State Revenue		8\$90	2,792,479 00	0,00	0,00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		3333	2,792,479.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE			2,132,113.00	0.00	0.00	5.55	0.00	0.0
Sales Sale of Equipment/Supplies		6831	0.00	0.00	0.00	0.00	0.00	0.09
Loasos and Ronlais		8350	0.00	0.00	0.00	000	0.00	0.09
Interest		8660	0.00	0.00	1,012.80	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investme	ants	8682	0.00	0.00	0.00	0.00	0.00	0.09
Fees end Contracts Adult Education Fees		8671	300,000.00	300,000.00	19,311.51	300,000.00	0.00	0.05
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
Officer Local Revenue								
Ali Other Local Revenue		8890	45,000 00	103,628.00	13,550.00	103,626.00	0.00	0.01
Turkon		8710	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			345,000.00	403,626.00	24,874.31	403,626.00	0.00	0.09
OTAL, REVENUES			3,451,134,00	745,825.03	24,874,31	745,825 00		

Description_	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Olfference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES			1				
Certificated Teachers' Salarius	1100	900,000.00	1,327,528.00	179,423.41	1,327,528.00	0.00	0.0
Certificated Pupil Support Salanes	1200	0.00	0.00	0.00	0.00	0 00	0.04
Conflicated Supervisors' and Administrators' Salaries	1300	109,108.00	109,108.00	29,753 70	109,108.00	0.00	0.0
Other Cortilicated Salarios	1900	0.00	0 00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		1,009,108.00	1,438,636 00	208,160 11	1,438.638.00	0.00	0.0
CLASSIFIED SALARIES		.,		11111111			
Classified Instructional Salaries	2100	0.00	150,900 00	28.624 89	150,900.00	0,00	0.0
Classified Support Salaries	2200	89,841 00	104,841.00	33,225.56	104,841.00	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	261,043.00	321,043.00	96,115.85	321,043.00	0.00	0.0
Other Classified Salaries	2900	0.00	50,000.00	10,357.58	50,000.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		350,884.00	626,784.00	168,323,88	626 784 00	0.00	0.0
EMPLOYEE BENEFITS			3				
STRS	3101-3102	83,251.00	109,145.00	12,888.28	109,145.00	0.00	0.03
PERS	3201-3202	38,416 00	41,040 00	14,371,29	41 040.00	0.00	0.09
GASOI/Mudicaro/Altamativo	3301-3302	41,475.00	54,948.00	16,532 42	54,948.00	3.00	0.0
Health and Welfare Benefits	3401-3402	87,558.00	114,68 <u>0.00</u>	34,952,00	114,680 00	0.00	0.09
Unemployment Insurance	3501-3502	681,00	1,123.00	177.09	1,123.00	0.00	D.01
Workers' Compensation	3601-3802	41,157.00	53,405.00	11,423.67	53,408.00	0.00	0.09
OPEB, Allocated	3701-3702	85.932.00	95,932.00	35,484.00	95,932 00	0.00	0.09
OPEB, Activo Employoos	3751-3752	0 00	0.00	0.00	0.00	0.00	0.0
PERS Reduction	3801-3802	5,394.00	0.00	(5.67)	0.00	0.00	0.0
Other Employee Bonefits	3901-3002	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, EMPLOYEE BENEFITS		383,864 00	470,273.00	125,813.08	470,273.00	0.00	0.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0 00	0 00	0 00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0 00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	384,462.00	149,783.00	21,921.75	149,793.00	0.00	0.09
Noncapitolized Equipment	1400	0.00	0.00	0.00	0.00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES		384,462 00	149,793.00	21,921 75	149,793.00	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)	Oifference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0 00	0.00	0.00	0.0
Travel and Conferences	5200	38,476.00	18,869.00	1,441 53	18,869.00	0.00	0.0
Dues and Memberships	5300	0.00	.0.00	0.00	9.00	0.00	0.0
Insuranco	5400-5450	81,000.00	86,000.00	0.00	86,000.00	0.00	0.0
Operations and Housekeeping Services	5500	37,100.00	42,100.00	8,126 14	42,100.00	0.00	0.0
Rentals, Leases, Ropairs, and Noncapitalized Improvements	5600	0.60	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interlund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Profossional/Consulting Services and Operating Expenoltures	5800	0.00	35,932.00	2,277.00	35,932.00	0.00	0.0
Communications	5900	0.00	25,000.00	8,116.00	25,000 00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	RES	156,576 00	207,901 00	19,900.67	207,901.00	0.00	0.0
CAPITAL DUTLAY		340000111		11/23/23		1907	
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements	6170	0 00	0.00	9.00	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	0400	0 00	0.00	0.50	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
DTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuilion							
Tultion, Excess Costs, and/or Delicit Payments				97		500	
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		- 1	1				
Debt Servico - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	3)	0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interlund	7350	188,241.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRA INSPERS OF MIDIREDT COST		168,241 00	0.00	0,00	0.00	0,00	0.0
OTAL, EXPENDITURES		2,451,13500	2,691,387 00	544,999,49	2.691.387 00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
INTERFUNO TRANSFERS	7,000			_			
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers in	6919	0.00	1,131,736.00	53.00	1,131,736.00	0,00	0 09
(8) TOTAL, INTERFUND TRANSFERS IN		0.00	1,131,736.00	53.00	1,131,736.00	0.00	0 09
INTERFUND TRANSFERS OUT							
To State School Building Fund/					0.00	0.00	0.00
County School Facilities Fund	7613	0.00	0,00	0:00	0 00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	1,000,000.00	0.00	0.00	0,00	0 00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		1,000,000 00	0 00	0.00	0.00	0,00	0.09
OTHER SOURCES/USES SOURCES							
Other Sources Transfers from Funds of Lapsod/Roorganized LEAs	8965	0.00	0.00	0.00	0.00	0 00	0.09
Long-Term Debt Proceeds		0.00	7017	0.00	0.54	0.00	5.07
Proceeds from Certificates of Participation	8971	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	0.09
All Other Financing Sources	8979	0 00	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SCURCES		0.00	0.00	0.00	0.00	0.00	0.09
uses							
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	8.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES_		0.00	0.00	0.00	0.00	0 00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0,00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Belances	8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(1,000,000.00)	1,131,736.00	53.00	1,131,736.00		

West Contra Costa Unified Contra Costa County

### First Interim Adult Education Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 11I

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2013/14	
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Resource	Description	Projected Year Totals
3905	Adult Education: Adult Basic Education & ESL	0.09
3913	Adult Education: Adult Secondary Education	0.01
9010	Other Restricted Local	0.29
Total, Restr	icted Balance	0.39

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)	Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	400,000.00	446,927.00	46,926,97	446,927 00	0.00	0.0%
3) Other State Revenue	8300-8599	2,254,706.00	2,765,721 00	1,013,574 66	2.765,721 00	D 00	0.0%
4) Other Local Revenue	8600-8799	115,000.00	115,800.00	26,636,83	115,600.00	0.00	0.09
5) TOTAL, REVENUES		2,769,708,00	3,328,248.00	1,087,138.48	3,328,248.00		
B. EXPENDITURES							
1) Certificated Salanes	1000-1999	926,144.00	1,008,798.00	252,830.23	1,008,798.00	0 00	0.09
2) Classilled Salaries	2000-2999	924,501,00	963,416.00	114,181 44	963,416.00	0.00	0 09
3) Employee Benefits	3000-3999	669,297.00	730,618.00	166,006.43	730,618.00	0.00	0.09
4) Books and Supplies	4000-4999	183.637.00	592,143.00	8,638 18	592,143.00	0.00	0 09
5) Services and Other Operating Expenditures	5000-5999	21,900 00	30,194.00	804.96	30,184.00	0.00	0 09
6) Capital Outlay	G000-6900	0.00	0,00	0 00	0.00	0.00	0 09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7290, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	134,226.00	164,647.00	16,022.00	164,847.00	0.00	0.09
9) TOTAL EXPENDITURES		2,869,705,00	3.489,818.00	\$56,483.22	3,489,816,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		/es 998 ces	(161,568.00)	\$30 AER 24	(161,568,00)		
D. OTHER FINANCING SOURCES/USES			111111-2		1005-10105		
Interfund Transfers     a) Transfers In	8900-8929	0.00	4,513 00	4,513.00	4,513.00		0.09
b) Transfers Out	7600-7629	6,00	0 00	0.00	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	g <u>oo</u>	0.00	<u>p.00</u>	0.00	0.00	0 09
b) Uses	7830-7609	0.00	0.00	6.00	0.00	0.00	0.09
3) Contributions	8960-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL OTHER FINANCINO SQURCES/USES		0.00	4,513,00	4,513,00	4,513.00		

#### 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	Actuals To Date	Projected Year Totals	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,999.00)	(157,055.00)	535,168.24	(157,055.00)	1.5	
F. FUND BALANCE, RESERVES				ĺ				
Beginning Fund Balance     As of July 1 - Unpudited		9791	157,051.56	157,051 50		157,051.56	0 00	0.09
b) Audit Adjustmonts		9793	0.00	0.00		.0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			157,051.56	157,061.56		157,051 56		
d) Olhor Restalements		9795	0.00	0 00		n 00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			157,051,56	157,051 56		157,051.58		
2) Ending Balance, June 30 (E + F1e)			67,052.58	(3 44)		(3.44)		
Components of Ending Fund Balance  a) Nonspendable								
Revolving Cash		9711	0,00	0.00		0.00	1470	
Stores		9712	00,00	0.00		0 00		
Prepaid Expendituros		9713	0.00_	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,670.37	1 00		1.00	2 1 0.77	
c) Committed						l sl		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00_		
Other Assignments		9780	43,382.19	_(3.81),		(3.81)		
Other Assignments	0000	9780	43,382.19					
Other Assignments	0000	9780		(3 81)				
Other Assignments	0000	9780				(3.81)		
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties  Unassigned/Unappropried Amount		9799	0.00	(0.63)		(0,63)		

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#### 2013-14 First Interim Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Opereting 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	0.01
NCLB. Title I, Part A, Basic Grants Low-Income and Neglocted	3010	8290	400,000.00	448,927.00	46,928.97	446,927 06	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			400,000.00	446,927.00	46,926,97	446.927.00	0.00	0.09
OTHER STATE REVENUE					7.22			
Child Nutrition Programs		8520	0.00	0.00	6.00	0.00	0 00	0.09
Child Davelopment 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	9.0%
State Preschool	6105	8590	2,254,708.00	2,76\$,721 00	1,013,574.86	2,765,721 00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.00	8.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			2,254,706.00	2,785,721,00	1,013,574.68	2,765,721 00	0.00	0.09
OTHER LOCAL REVENUE								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	2.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0 00	0.00	0.09
Interest		8860	0.00	2.00	260.46	0.00	0.00	0 09
Net increase (Decrease) in the Fair Value of Invostmo:	nts	8662	0.00	0 00	0.00	0.00	0.00	0.09
Fees and Contracts					110			
Child Development Parent Fees		8673	115,000.00	115,000.00	25,775.37	115,000 00	0 00	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	_ 0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0,00	0.00	0.00	0.03
Other Local Revenue								
All Other Local Revenue		9699	0.00	600,00	600.00	600 00	0.00	0.09
All Other Transfers in from All Others		8709	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			113,000.00	115,800.00	26,636.82	15,600.00	0.00	0.00
TOTAL REVENUES			2,769,706.00	3,328,248.00	1,087,138.46	3,328,248.00		<u></u>

#### 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 Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Certificated Teachers' Sulunos	1100	820,878.00	903,532,00	219.707 67	903.532.00	0.00	0.0
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0
Cartificated Supervisors' and Administrators' Salanes	1300	53,134.00	56, 134.90	18,711,20	56,134.00	0.00	0.0
Other Certificated Salaries	1900	49,132 00	49.132.00	14,411.38	49,132.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		926,144 00	1,008,798.00	282,830,23	1,008,798.00	0.00	0.6
CLASSIFIED SALARIES				//			
Classified Instructional Salaries	2100	756,020.00	761,529.00	57,785.25	761,529.00	0.00	0.0
Classified Support Salaries	2200	9.00	500 00	_0.00	500.00	0.00	0.
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	6.00	0.00	0.00	0
Clerical, Technical and Office Salarios	2400	136,061 00	158,976,00	52,116.34	168,975.00	0.00	0.
Other Classified Salanes	2900	32,411 00	32,411.00	4,280 85	32,411 00	0.00	0.
TOTAL CLASSIFIED SALARIES		924,501 00	963,416.00	114,181 44	963,416 00	0.00	0
EMPLOYEE BENEFITS					07 3 3 3 1		
STRS	3101-3102	76 159 00	82,650.00	20,348.61	82,850.80	0.00	0.
PERS	3201-3202	99,219.00	104,515 00	9,525.92	104,515.00	0.00	0
OASDI/Medicare/Alternativo	3301-3302	83,095,00	<u>87,</u> 377 00	12,141 77	67,377.00	0.00	0,
Hesith and Welfaro Benefits	3401-3402	188,908.00	213,781.00	57,606.68	213 761 00	0.00	2.
Unemployment Insurance	3501-3502	924.00	988 00	i <u>83.4</u> 5	988.00	0 00	0.
Workers' Compensation	3601-3602	56,004.00	59,008.00	11,108.62	58,606.00	0 00	0.
OPEB, Allocated	3701-3702	157,133.00	181,685.00	55,105.60	191,685.00	200	<u>0.</u>
OPEB, Active Employoos	3751-3752	0.00	6.00	0.00	0 00	0.00	0.
PERS Reduction	3801-3802	7,855.00	36 00	5.78	36.00	0.00	0.
Other Employee Benefits	3901-3902	0.00	0.00	9.60	0.00	0.00	0.
TOTAL, EMPLOYEE SENEFITS		869,297.00	730,618.00	168,006.43	730,618,00	0.00	0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	D.O
Books and Other Reference Materials	4200	000-	8.00	0.01	00.0	0.00	0.
Materials and Supplies	4300	183,637 00	59 2,143.00	1,838 1	502,143.00	17.00	0.
Noncepitalized Equipment	4400	0.00	0.00	0.00	0.00	0 00	0.
Food	4700	0.00	0.00	0 00	0.00	0,00	0.
TOTAL, BOOKS AND SUPPLIES		183,637.00	592,143 00	8,638 18	592,143.00	0.00	0

	(A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & O) (E)	Column B & D (F)
5100	0.00	0.00	0.00	0.00	0.00	0.0%
5200	3,500.00	3,794 00	551 78	3,794 00	0 00	0.0%
5300	0.00	0.00	0.00	0.00	0.00	0.0%
5400-5450	0.00	0.00	0.00	0 00	0.00	0.0%
5500	0.00	0.00	0.00	0.00	0.00	0.09
nts 5600	0.00	0.00	0.00	0.00	0.00	0.0%
5710	0.00	0.00	0.00	0.00	0.00	0.0%
5750	18,400 00	18,400.00	253.20	18,400.00	0.00	0.09
			1.0		5.0	
						0.09
6.7%	11 11	200	7-			0.0%
ITURES	21,900.00	30,194 00	804.98	30,194.00	0.00	0.0%
	1					
3100	0.00	0.00	0.00	0.00	0.00	0.0%
6170	0.00	0.00	0.00	0.00	0.00	0.0%
6200	0.00	0.00	0 00	0.00	0.00	0.0%
8400	0.00	0.00	0.00	0.00	0 00	0.09
6500	0.00	0.00	0 00	0.00	0.00	0.0%
	0.00	0 00	0 00	0.00	0 00	0.0%
	1					
7299	0.00	0.00	0.00	0.00	0.00	0.0%
7438	0.00	0.00	0 00	0.00	0.00	0.0%
7430	0.00	0.00	0.00	0.00	0.00	0.0%
Costs)	0.00	0.00	0.00	0.00	0.00	0.0%
7350	134,226.00	164,647 00	18,022.00	164,847.00	9.00	0.0%
OSTS	134,226.00	164,647 00	16,022.00	164,647.00	0.00	0.0%
	2.859.705.00					
	5400-5450 5500 5500 5500 5710 5750 5800 5900 6170 6200 8400 6500 7299 7438 7439	5400-5450	5400-5450  5500  0.00  0.00  0.00  5500  0.00  0.00  0.00  5710  0.00  0.00  5750  18,400,00  5800  0.00  6,000,00  5900  0.00  6,000,00	5400-5450	5400-5450  5500  0.00	S400-5450   0.00   0.

#### 2013-14 First InterIm Child Development Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From General Fund	8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfors in	8919	0.00	4,513.00	4,513.00	4,513.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0 00	4,513.00	4,513.00	4,513 00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Othor Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUNG 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	9965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Dobt Proceeds Proceeds from Cortilicates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0 00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	9.00	0.00	0.00	0.0%
USES				7.			
Transfers of Funds from Lapsed/Reorganized LEAs	7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0 00	0 00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	6980	0.00	0.00	0.00	0.00	0.00	0.0%
Cantributions 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	4,513.00	4,613.00	4,513.00		

West Contra Costa Unified Contra Costa County

#### First Interim Child Development Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 12I

Printed: 12/5/2013 7:42 PM

		2013/14
Resource	Description	Projected Year Totals
6105	Child Development: California State Preschool Program	1.00
Total, Restr	icted Balance	1.00

Description	Resource Codes Ob	oject Codos	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Dato	Projected Year Totals (0)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A, REVENUES								
1) LCFF/Revenue Limit Sources	8	9010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8	3100-8299	12,000,000.00	12,000,000.00	918,927 53	12,000,000.00	0.00	0 0%
3) Other State Revenue	6:	300-8599	850,000.00	850,000.00	66,369.60	850,000.00	0 00	0.09
4) Other Local Revenue	84	600-8799	920,000.00	920,000 00	166,949.16	920,000.00	0.00	0.09
5) TOTAL, REVENUES			13,770,000,00	13,770,000 00	1,152,245.29	13,770,090,00		
B. EXPENDITURES								
1) Certificated Salaries	11	000-1999	0.00	<u>0</u> 00	0.00	0.00	0.00	0.0%
2) Classified Salaries	20	000-2999	4,596,373,00	4,644,373.00	1,426.650.22	4.644.373.00	0.00	0.0%
3) Employee Benefits	30	000-3999	1,801,245.00	1,791,433.00	571,248 17	1,791,433.00	0.00	0.0%
4) Books and Supplies	40	000-4999	6,150,000 00	6,400,782 00	1,148,037 00	8,400,782 00	0.00	0.0%
5) Services and Other Operating Expenditures	50	000-5999	734,750.00	655,750.00	111,189 78	655,750.00	0.00	0.0%
6) Capital Outlay	60	000-6989	83,000.00	83,000.00	30,240.00	83,000 00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		100- <b>72</b> 99. 400-7499	0.00	0 00	2.00	.0.00	0.00	.0.0%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	366,557 00	366,557 00	0.00	368,557 00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,731,925,00	13,941,895 00	3,287,365,17	13.941,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,075.00	(171,885.00)	(2,135,118.66)	(171.895.00)	_ 1	
O. OTHER FINANCING SOURCES/USES					C-11-24 511721	- President Contract		
1) Interfund Transfers a) Transfers in	86	900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	76	600-7629	0,00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses    Sources	88	930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
p) <b>n</b> sea	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	88	980-8009	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES USES			0.00	000	0.00	0.00		

Description	Resource Codes	Object Code:	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Olfference (Col B & D) (E)	M Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,075.00	(171,895.00)	(2,135,119.88)	(171,695.00)		77
F. FUND BALANCE, RESERVES								
Beginning Fund Galance     As of July 1 - Unaudited		9791	3,711,089,59	3,711,089.59		3,711,089,59	0.00	0 09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,711,089.50	3,711,089.59		3,711,089,59		
d) Other Restatoments		0795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,711,089 59	3,711,089.59		3,711,089.59		
2) Ending Balance, June 30 (E + F1e)			3,749,184.59	3,539,194.59		3,539,194.59		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Restricted c) Committed		9740	3,722,262.25	3,512,292.25		3,512,292.25	111	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committeents		9760	26,902.35	26,902.35		26,902.35		
Other Commitments	0000	9780	26,902.35					
Other Commitments	0000	9760		26,902.35				
Other Commitments d) Assigned	0000	9760				26,902 35		
Other Assignments		9780	0.00	0.00		0,00		
e) Unassigned/Unappropriated				(A)				
Reserve for Economic Uncertainties		9789	0.00	0 00		0.00		
Unassigned Unappropriated Amount		9790	(0.01)	(0.01)		(0,01)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfors								
Unrosincled RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.05
All Other RL Transfers - Current Year	All Other	8091	0,00	0.00	0.00	0.00	0.00	0.05
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0 00	0.00	0.00	0.04
TOTAL, REVENUE LIMIT SOURCES			0 00	0.00	0.00	0.00	0.00	0.09
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,000,000.00	12,000,000.00	918 927.53	12,000,000.00	0.00	0.05
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			12,000,000 00	12,000,000.00	918,927.53	12,000,000.00	0.00	0 09
OTHER STATE REVENUE								
Child Nutrition Programs		8520	850,000.00	850,000.00	66,369.60	850,000.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			850,000.00	850,000 00	66,369.60	850,000.00	0.00	0.09
OTHER LOCAL REVENUE			1007771528883				70000	
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0 00	0.00	0.00	0.09
Food Service Sales		8834	900,000.00	900,000.00	168,081 01	000,000 00	0 00	0.09
Loases and Rentals		8650	0.00	0.00	0.00	0.00	0 00	0,09
Interest		8660	0.00	0.00	967 15	0.00	0.00	9.09
Not Increase (Decrease) in the Fair Value of Investments		8682	0 00	0.00	0.00	0.00	0.00	0.09
Fees end Contracts								
Interagency Services		8877	0 00	0.00	9.00	0.00	0.00	0.0%
Olhor Local Revenue					0,001			
All Other Local Revenue		8699	20,000.00	20.000 00	0 00	20,000.00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE			920,000 00	920,000.00	108,048 16	920,000.00	0.00	0.09
TOTAL REVENUES			13,770,000 00	13,770,000.00	1,152,245.29	13,770,000,00		

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Doscription	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 & O (F)
CERTIFICATED SALARIES							
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0,00	0.0
Other Certificated Salarios	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	000	0.00	0.00	0.00	0.0
CLASSIFIEO ŞALARIES							
Classified Support Salanes	2200	4,177,247,00	4,225,247 00	1,273,160 71	4,225,247.00	0.00	0.0
Classified Supervisors' and Administrators' Salanes	2300	194,079.00	194,079.00	65,070 52	194,079.00	0 00	0.0
Clerical, Technical and Office Salaries	2400	225,047.00	225,047 00	89.418.99	225,047 00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		4,596,373.00	4,644,373.00	1,426,650 22	4,644,373.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	235 803.00	3.45,803.0D	114.717.50	345,603.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	351,154.00	355,904.00	106,789.60	355,904.00	0.00	0.0
Health and Welfare Senefits	3401-3402	438,702.00	436,702.00	139,334.24	438,702 00	0.00	0.0
Unomployment Insuranco	3501-3502	2,299.00	2.339.00	709 76	2,339.00	0.00	00
Workers' Compensation	3601-3602	139,094.00	141,274.00	43,286 79	141,274,00	0.00	0.0
OPES, Allocated	3701-3702	507,408.00	507,408.00	166,409.47	507,408.00	0.00	0.0
OPEB, Active Employees	3761-3752	200	0.00	0.00	0.00	0.00	0.0
PERS Reduction	3601-3802	26,785.00	3.00	0.81	3.00	0.00	0.0
Other Employee Benefits	3901-3002	0.00	0 00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		1,501,245 00	1,791,433 00	571 246 17	1,791,433.00	0.00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	2.00	0,00	0.00	0,0
Materials and Supplies	4300	500,000.00	643,782.00	78,665 77	543,782.00	0.00	0.0
Noncapitalized Equipment	4100	200,000.00	1130,000.00	5,147.08	180,000.00	0.00	0.0
Food	4700	\$,450,000 00	\$,677,000.00	1,084,224 15	5,877,000.00	0.00	.00
TOTAL, BOOKS AND SUPPLIES		6,150,000 00	6,4(10,782 00	1,148,037 00	6,400,782.00	0 00	0

Doscription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Oate {C}	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagraements for Services	5100	0.00	0,00	0.00	0.00	0 00	0.0%
Travel and Confurences	5200	35,000.00	38,000.00	12,986.74	38,000 00	0.00	0.09
Duos and Memberships	5300	150:00	150 00	0.00	150.00	0.00	0.01
Insurance	5400-5450	150,000 00	150,000.00	0.00	150,000.00	0.00	0.09
Operations and Housekeeping Services	5500	200,000.00	200,000 00	45,696 07	200,000.00	0 00	0.09
Rentals, Leases, Ropairs, and Noncapitalized Improvements	5600	205,000.00	205,000.00	40,377 17	205,000.00	0.00	0.09
Transfors of Direct Costs	5710	0.00	0.00	0.00	0,00	0,00	0,09
Transfers of Direct Costs - Interfund	5750	(18,400 00)	(100,400.00)	(253.20)	(100,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	160,000.00	160,000 na	12,377 40	180,000.00	0.00	0.09
Communications	5900	3,000.00	3,000.00	5.60	3.000.00	0.00	0.09
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		734,750.00	655,750 00	111,189.78	855,750.00	5.00	0.05
CAPITAL DUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0 00	0.00	0.00	0.00	0.69
Equipment	6400	83,000.00	83,000.00	30,240.00	99,000,00	0.00	0.03
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		83.000 ap	63,000.00	30,240.00	83,000,00	0.00	0.0%
THER OUTGO (excluding Transfers of Indirect Costs)							
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 Costs)		0,00	0.00	0.00	6.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfors of Indirect Costs - Interfund	7350	386,557.00	386,557.00	0.00	386,557 00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CIR;TS		366,557.00	365 557 00	£1.00	368,557.00	0.00	0.0%
OTAL, EXPENDITURES		13,731,925 00	13,941,895,00	2, 287, 305, 17	13,941,995,00		

Doscription Resource Code	s 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 Gonoral Fund	8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0 0%
(8) TOTAL INTERFUND TRANSFERS IN		0.00	0.00	8.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7819	0.00	0.00	0.00	0.00	0.00	0.01
IDI TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	.0,09
OTHER SOURCES/USES			(				
SOURCES				ļ			
Other Sources Trensfers from Funds of Lepsed/Reorganized LEAs	8985	0.00	0.00	0.00	0,00	0.00	0.0%
Long-Tarm Debt Proceeds							
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	000	2.00	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	7051	0.00	0,00	0,00	0.00	0.00	0.0%
All Other Finencing Uses	7699	0.00	0.00	9 00	0.00	0.00	0 0%
40) 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%
Coninbutions from Rostnoted Rovonuos	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%
(a) TOTAL, CONTRIBUTIONS	-	0.00	0.00	0.00	0.00	0.00	0.0%
IOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + e)		0.00	0.00	0 00	0.00		

Total, Restricted Balance

#### First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 13I

3,512,292.25

Printed: 12/5/2013 7:42 PM

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,087,922.17
5330	Child Nutrition: Summer Food Service Program Operations	1,414,632.84
9010	Other Restricted Local	9,737.24

#### 07 61796 0000000 Form 14I

Description	Resource Codes Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Difference (Col B & D)	% 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	\$100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	1,093,275.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8300-8799	4,000.00	4,000.00	1,048.60	4,000 00	0.00	0.09
IN TOTAL, REVENUES		1,097,275,00	4 000.00	1,048.80	4,000,00		
B. EXPENDITURES							
1) Certificated Salanes	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salanos	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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
6) Capital Outlay	8000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7489	0.00	0.00	0.00	0.00	0.00	0.03
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0,0%
9) TOTAL EXPENDITURES		200,000 00	200,000,00	9.00	200,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES SEFORE OTHER FINANCING SOURCES AND USES (A6 - 89)		897,276.00	(198,000,00)	1,049,60	(198,000.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfors     Transfors in	8900-8929	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
b) Tronsfers Out	7600-7629	1,000,000.00	0.00	0.00	0.00	0 00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0 00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(1,000,000.00)	2,000,000,00	2,000,000.00	2,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Oato (C)	Projected Vear Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E, NET INCREASE (DECREASE) IN FUND			7.530.0		200	65.00.00		
BALANCE (C + D4)			(102,725.00)	1,804,000.00	2,001,048,60	1,804,000 00		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,304,030.24	1,304,030 24		1,304,030.24	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0 00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,304,030.24	1,304,030.24		1,304,030.24	11/2	
d) Other Restatements		9795	0.00	0.00		0.00	0 00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,304,030.24	1,304,630.24		1,304,030.24		
2) Ending Balance, June 30 (E + F1o)			1,201,305.24	3,108,030.24		3,108,030.24		
Components of Ending Fund Salence o) Nonspendable								
Revolving Cash		9711	0.00	0.00	!	0.00	EXT. III	
Stores		9712	0,00	0.00		0.00		- 3
Prepaid Expenditures		9713	0.00	0.90-		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		H
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments		9760	1,201,305,24	3,108,030.24	ļ	3,108,030.24	197	
Other Commitments	0000	9760	1,201,305,24					
Other Commitments	0000	9760		3,108,030 24				
Other Commilments	0000	9760				3,108,030.24		
d) Assigned								
Other Assignments		9780	0.00	0.00		0 00		
e) Unassigned/Unappropnated			3500	15				
Reserve for Economic Uncortainties		9789	0.00	0.00		0.00		
Immsigned/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)	% Dilf Column 8 & D (F)
LCFF/REVENUE LIMIT SOURCES							
LCFF/Revenue Limit Transfors							
LCFF/RL Transfers - Current Year	8091	0.00	00.0	0.00	00 00	0.00	0.01
Revenue Limit Transfors - Prior Yours	8099	0.00	0.00	6.00	0.00	0.00	0.09
TOTAL, LCFF/REVENUE LIMIT SOURCES		0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE							
All Other State Revenue	6590	1,093,275.00	0.00	0.00	0.00	0.00	0.09
TOTAL OTHER STATE REVENUE		1,093.275.00	0.00	0.00	0.00	0.00	0.01
OTHER LOCAL REVENUE							
Salos Salo of Equipment/Supplies	8631	0.00	000	0.00	0.00	a oo	0.09
Interest	8680	4,000.00	4,000.00	1,048.60	4,000.00	0.00	0.09
Not increase (Decrease) in the Fair Value of investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue							
All Other Local Revenue	9699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others	8799	0 00	0 00	( <u>) 0</u> 0	0.00	0 00	0.09
TOTAL OTHER LOCAL REVENUE		4,800.00	4 000 00	1,048,80	4,000 00	0.00	0.09
TOTAL REVENUES		1,097,275,00	4,000.00	1,048.60	4,000,00		

Description Ro	asource 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 Salanas	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	200	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/Medicero/Altornative	3301-3302	0.00	0 00	0.00	0.00	0.00	0.0
Hoalth and Welfere 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, Activo 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 Benelits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BEINEFITS		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 Equipmon	4400	0.00	0,00	0.00	0.00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0,0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreaments for Sorvices	5100	0 00	0 00	0.00	0.00	0.00	0.0
Travol and Conferences	5200	0 00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	200,000.00	200,000.00	0,00	200,000,00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0 00	0,00	0.0
Professional/Consulting Sorvices and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0 00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURE	8	200,000 00	200,000 00	000	200,000.00	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	9.00	0.00	00
Equipment	8400	0.00	0.00	9.00	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)							
Debi 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
TOTA OTHER OUTGO inxcluding Transfers of Indirect Costs		0.00	0 00_	0.00	0.00	0.00	0,0
TOTAL EXPENDITURES		200,000.00	200,000.00	0.00	200,000.00		

Description	Resource Codes Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuels To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Oeneral, Special Reserve, & Bullding Funds	8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfors in	8910	0.00	2,000,000.00	2 000,000 00	2,000,000,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	1,000,000.00	0.00	0.00	0.00	_0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		1,000,000 00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	Acqe	-0.00	200	2.00	0.00	0.00	0.08
Transfors from Funds of Lapsed/Roorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0 00	0.00	0.0%
Proceeds from Capital Lesses	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							
Transfires of Funds from Lapsod/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0 00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0 00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0,00	0.00	0.0%
Contributions from Restricted Revenues	6990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfors of Restricted Balances	8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0 00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(1,000,000 00)	2,000,000.00	2,000,000 00	2,000,000.00	0	

## First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 14i

Printed: 12/5/2013 7:42 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	Olfference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES		n 88 7				11 - 13	
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00 (	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8588	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	35,000.00	35,000,00	7,432.51	35,000.00	0.00	0.09
5) TOTAL, REVENUES		35,000.00	35,000 00	7,432.51	35,000.00		
B. EXPENDITURES							
1) Certificated Salanos	1000-1999	0.00	0,00	0.00	0.00	0.00	0.09
2) Classifled Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employoe Benefils	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0 00	0.00	0.00	0.00	0.0%
6) Capital Outley	8000-8999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfors of Indirect Costs)	7100-7299. 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Translers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AB - 89)		35,000.00	35,000.00	7,432.61	24,000.00	10	
O. O'THER FINANCING SOURCES/USES				1207-000			
Interfund Transfers     Transfers In	8900-8929	0.00	0.00	0 00	0.00	0.00	0.09
b) Transfers Out	7600-7629	3,800,000.00	0.00	0.00	0 00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0 00	0.00	0.00	0.00	0.00	0.09
b) Usos	7830-7690	0.00	0.00	0.00	0 00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.80	0.00	2.80	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(3,800,000.00)	0.00	0.00	0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + 04)			(3,765,000,00)	35,000.00	7,432,51	35,000,00	H. I	
F. FUND BALANCE, RESERVES								
Boginning Fund Balance     As of July 1 - Unaudited		9791	11,669,724,69	11,869,724.69		11 009,724 09	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)			11,669,724.69	11,669,724.69		11,689,724.69		
d) Other Resistements		9795	0.00	0 00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			11,669,724.69	11,669,724.69		11,689,724.89		
2) Ending Balance, June 30 (E + F1e)			7.904.724.69	11.704,724.69		11,704,724.69		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0,00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Rastacled c) Committed		9740	0.00	0 00		0.00	71 1 7	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	7,804,724.69	11,704,724.69		11,704,724.89		
Other Assignments	0000	9780	7,904.724.69					
Other Assignments	0000	9780		11.704,724 69				
Other Assignments	0000	9780				11.704.724.69		
e) Unussigned/Unappropriated		9789	0.00	0.00		0 00		
Reserve for Economic Uncertaintles  Unassigned/Unappropriated Amount		9789	0.00	0.00		0.00		

#### 2013-14 First Interim Special Reserve Fund for Other Than Capital Outlay Projects 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)
OTHER LOCAL REVENUE							
Sales	2004				2.00	600	0.00
Sale of Equipment/Supplies	8631	0.00	0 00	0.00	0.00	0.00	0.0%
Interest	8660	35,000.00	35,000.00	7,432.51	36.000.00	0 00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	9662	0.00	0.00	0.00.	0.00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE		35,000.00	35,000.00	7,432.51	35.900.00	0.00	0.0%
TOTAL REVENUES		35,000.00	35,000 00	7,432,51	36,000.00		
INTERFUND TRANSFERS		"					
INTERFUND TRANSFERS IN							
From, General Fund/CSSF	8912	0.00	0 00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUNO TRANSFERS IN		0.00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.03	0 00	0.00	0.00	0.00	0.0%
To: State School Building Fund/	7040	2.00	144	4.50		0.00	5.00
County School Facilities Fund	7613	0.00	0.00	(1.00.)	0.00	0.00	0.0%
To: Deferred Meinlenance Fund	7815	0.00	0.00	9.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	3,800,000,00	0.00	0 00	0.00	0 00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES		3,800,000.00	0.00	0.00	0.00	0.00	0.0%
SOURCES Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	6965	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	34						
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%
OTAL, OTHER FINANCING SOURCES/USES (a + b + c · d + a)		(3.800,000.00)	0.00	0.00	0 00		

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

07 61796 0000000 Form 17I

Printed: 12/5/2013 7:42 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Dato (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	0,09
2) Federal Revenue	8100-8299	0,00	0,00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0 00	0.00	0.09
4) Other Local Revenue	8800-8799	300,000.00	300,000 00	41,537 35	300,000.00	0.00	0.09
5) TQTAL, REVENUES		300,000 00	300,000 00	41,537.35	300,000,00	M	
B. EXPENDITURES							
1) Certificoled Salanes	1000-1999	0.00	0.00	0,00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	1,157,331.00	1,157,331,00	488,317.53	1,157,331.00	0.00	0.0%
3) Employee Benefits	3000-3999	525,388.00	514,046.00	176,415.00	514,048.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	7,272,962 00	2,693,916.45	7,272,962.00	0.00	0,09
5) Şarvices and Other Operating Expenditures	5000-5909	13,000,000.00	11,617,090 00	1,173,055.29	11,817,090.00	0.00	0.09
6) Capital Oullay	6000-6998	106,700,000.00	106,560,631 00	23,094,985.32	108,560,531.00	0 00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7498	0.00	0.00	0.00	0.00	0 00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0 00	0 00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		121,382,890.00	127,122,060.00	27,606,689 59	127,122,060.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(121,082,699.00)	(126,822,060,00)	(27,595,152,24)	(126,822,060,00)		
O. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8000-892	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfors Out	7600-7629	0.00	00.00	0.00	0.00	0 00	0.09
2) Olhor Sources/Uses a) Sources	8930-8979	125,000,099.00	126,440,086.00	124,520,000,00	126,440,086 00	0.00	0.09
b) Uses	7630-7099	0.00	0.00	0.00	0.00	0 00	0.0
3) Contributions	8080-8999	0 00	0.00	0.00	0,00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		125,000,000.00	128,440,086,00	124,520,000.00	126,440,086,00		

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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)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			3,917,301,00	(381,974.00)	96,954,847,76	(381,974 00)		
BALANCE (C + D4)  F, FUND BALANCE, RESERVES			3,917,301,00	(38),674 (43)	88,034,647,70	(30),974 (77)		
1) Baginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,443,368.33	55,443,368.33		55,443,368.33	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)			55,443,368.33	55,443,368.33		55,443,368.33		
d) Other Restatements		9795	0.00	0,00		0.00	0,00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			55,443,368.33	55,443,368.33		55,443,388.33		
2) Ending Balance, June 30 (E + F1e)			59,360,669 33	55,061,394.33		55,081,384.33		
Components of Ending Fund Balance								
a) Nonspendeble Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	9.00		0.00		
Propaid Expenditures		9713	0.00	0.00		0.00		
All Othors		9719	0.00	0.00		0.00	2.7	
b) Legally Restricted Balance c) Committed		9740	56,628,911 09	62,329,636.09		62,329,638.09		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	2,731,758,24	2,731,758.24		2,731,758.24		
Olhor Assignmonts	0000	9780	2,731,758.24					
Other Assignments	0000	9780		2,731,758.24				
Other Assignments  a) Unassignad/Unappropriated	0000	9780				2,731,758.24		
Reservo for Economic Uncertainties		9789	0.00	0.00	,	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		5.00		

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Description F	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Différence (Col B & D) (E)	Column B & D (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0 00	0.09
All Other Fedoral Revonue	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	0.09
OTHER STATE REVENUE							
Tax Reliof Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0.00	0.00	0.00	0,00	0 00	0.09
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0 00	0.00	0.00	0.0%
All Other State Revenue	8590	0,00	0.00	0 00	9.00	0,00	0.09
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0 00	0.00	0.09
OTHER LOCAL REVENUE							
County and District Taxes					İ		
Othor Restricted Levies Socured Rall	8615	0 00	0 00	0.00	0.00	0.00	0.09
Unsecured Roll	8610	0,00	0.00	0.00	0.00	0.00	0.09
Prior Yoars' Toxes	8617	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes							
Parcol Taxes	8621	0.00	0.00	0.00	0.00	0.00	0.09
Other	8622	0.00	0.60	0.00	0.00	0.00	0.09
Community Rodevelopment Funds Not Subject to RL Deduction	8825	0.00	0.00	0.00	0.00	0.00	0,09
Penalties and Interest from Delinquent Non-Revenue Limit Texes	8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0 00	0.00	0.09
Leasos and Regions	8650	0.00	0.00	0.00	n 00	0.00	0.03
Interest	8660	300,000.00	300,000 00	30,771 64	300,000.00	0.00	0.09
Net Increase (Oecreese) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.09
Othor Local Revenue							
All Other Local Revenue	8699	0.00	0.00	10,785 71	0.00	0.00	0.09
All Other Transfers in from All Others	8799	0.00	0.00	0.00	0.00	<b>d.00</b>	0.09
TOTAL, OTHER LOCAL REVENUE		300,000.00	300,000 00	41,537 35	300,000 08	0.00	0.09
OTAL REVENUES		3/00,000 00	300,000 00	41 537 35	3,08,000,00		

Description	Resource Codes - Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES		17			107	_(=/	
Classified Support Salaries	2200	16,255.00	16,255 00	5,423 58	18,255.00	0 00	0.09
Classified Suppressors' and Administrators' Salaries	2300	810,240.00	810,240,00	306,714.88	810,240.00	0.00	0.09
Clorical, Technical and Office Salaries	2400	330,836.00	330,838.00	139.649.62	330,836.00	0.00	0.65
Other Classified Salanes	2900	0 00	0.00	16,529.45	0.00	0,00	0.09
YOTAL, CLASSIFIED SALARIES		1,157,331.00	1,157,331.00	468,317.53	1,157,331.00	0.00	0.01
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	1,343.67	0.00	0.00	0.09
PERS	3201-3202	140,612.00	140,612:00	49,347,90	140,812.00	0,00	0.09
OASDI/Modicars/Alternative	3301-3302	82,992.00	82,992.00	28,390.31	82,992.00	0.00	0.09
Health and Welfare Benefits	3401-3402	150,492 00	150,492 00	45,247 90	150,492.00	0.00	0.09
Unemployment Insurance	3501-3502	580.00	580,00	233.76	580.00	0 00	0.09
Workers' Compensation	3601-3602	35,024.00	35,024.00	14,170.96	35,024 00	0 00	0.09
OPEB, Allocated	3701-3702	104,346 00	104,343,00	37,680.50	104,348.00	0.00	0.09
OPES, Active Employees	3751-3752	0 00	0.00	0 00	0.00	0.00	0.09
PERS Reduction	3801-3802	11,322 00	0 00	0,00	0.00	0.00	0.09
Other Employee Senefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		525,368.00	514,046.00	178,415.00	514,045.00	0.00	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0,00	0 00	0.00	0,00	0.0%
Matenals and Supplies	4300	0.00	2.575.221.00	879,713.31	2,575,221 00	0 00	0.0%
Noncapitalized Equipment	4400	0.00	4,697,741 00	1,814,203 14	4,697,741.00	0.00	0.07
TOTAL, BOOKS AND SUPPLIES		0.00	7,271,962.00	2,693,918.45	7,272,982.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES	5400						
Subagreements for Services	5100	0.00	0.00	0 00	0.00	0.00	0.0%
Travol and Conferences	5200	0.00	5.000.00	1,248.45	5,000 00	0.00	0.0%
Insurance	5400-5450	0.00	9.06	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0,00	0 00 1	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncepitalized Improvements		0.00	2.045 633 00	175.218 80	2 045,633 00	0.00	0.0%
Transfers of Organ Costs	5710	0.00	0.00	00.2	0.00	0.00	0.09
Transfors of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0 00	0.09
Professional/Consulting Services and Operating Expenditures	5800	13,000,009.00	9,568,457.00	996,588.04	9,566,457.00	0.00	0.0%
Communications	5000	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	URES	13.000.000.00	11.617.090.00	1.173,055.29	11.017.090 00	0 00	0.0%

Description Re	isource Codes — Object Godes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totels (D)	Diffarence (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	756,520.00	66,468.90	756,520.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	9200	106,700,000.00	B6 575,096 00	22,048,588,68	98,575,098.00	0.00	0.09
Jooks and Modia for New School Libraries or Major Expansion of School Libraries	6300	0 00	0.00	0.00	0.00	0.00	0.09
Equipment	8400	0.00	7,229,015.00	981,927 76	7,229,015.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		106,700.000.00	108,560,631.00	23,094,985.32	106,560,631.00	0.00	0.09
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	0.09
Oebt Service							
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435	0.00	0.00	0.00	0.00	0.00	0.09
Qebt Service - Interest	7438	0.00	0.00	0 00	0.00	0.00	0.0%
Othor Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	t(s)	0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, EXPENDITURES		121,362,699.00	127,122,060.00	27.608,669.59	127,122,060,00		

Doscription	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS						1=1	- Ked
INTERFUND TRANSFERS IN							
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 <u>0</u> 0	0.00	0.00	0 00	0.09
INTERFUND TRANSFERS OUT							
To, State School Building Fund/ County School Facilities Fund	7613	0.00	d no l	0.00	0.00	0.00	0.0
To. Deferred Maintenance Fund	7615	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	.000	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES							
sources							
Proceeds Proceeds from Sale of Bonds	8951	125,000,000.00	126,440,086.00	124,520,000.00	128,440,088.00	0.00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources County School Building Aid	8961	0,00	0.00	0.00	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0 00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases	8972	0 00	9.00	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	0.09
(c) TOTAL, SOURCES		125,000,000.00	126,440,088.00	124,620,000.00	128,440,086.00	0 00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7099	0 00	0.00	0.00	0.00	0.00.	9.09
(d) TOTAL, USES		0.00	0.00	0,00	0.00	0.00	0.09
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0,00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + a)		125,000,000 00	126,440,086 00	124,520,000.00	126,440,088.00		

#### First Interim Building Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 21I

Printed: 12/5/2013 7:43 PM

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	52,329,636.09
Total, Restricte	ed Balance	52,329,636.09

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) B & D) (E)	% Diff Column 8 & D (F)
A. REVENUES							
1) LCFF/Rovenuo Limit Sources	8010-8009	0.00	0.00	0.00	0.00	0.00	0,09
2) Fodomi Revenue	8100-8299	0.00	0.00	0,00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	D.60	0.00	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	58,000.00	66.000.00	61,893.20	68,000.00	0.00	0.0
5) TOTAL, REVENUES		68,000.00	#B,000.00	61,893.20	68,000 00		
8 EXPENDITURES							
1) Certificated Salarias	1000-1999	0.00	0 <u>0</u> 0	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	2,000.00	2,000.00	477.38	2,000 00	0 00	0.0
5) Services and Other Operating Exponditures	5000-5999	219,000 00	220,500.00	20,807 08	220,500 00	0.00	0.00
6) Capital Outlay	0000-6999	0.00	0.00	.0.00	0 00	0.00	0.01
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7290. 7400-7499	90.0	0.00	0 00	0.00	0.00	0.01
8) Other Outgo - Transfers of indirect Costs	7300-7399	0 00	0,00	0.00	0.00	0.00	0.09
PITOTAL, EXPENDITURES		221,000 00	222 500 00	21.284.47	222 500 00	. III	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - Ba)		/169,000 00)	(154,500 00)	40,608.73	(154,500,00)		
O. OTHER FINANCING SOURCES/USES							
Interfund Transfers     Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7800-7820	0 00	Ø.00	0.08	0 00	9.00	0.09
2) Other Sources/Usos		<u> 7.40.</u>	514	527.1			
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0 00	0.0
b) Uses	7030-7899	0.00	0.00	0.00	0 00	0.00	0.09
Contributions (E	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	000		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (É)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(163,000.00)	(154,500,00)	49,608 73	(154,500.00)		
F. FUND BALANCE, RESERVES								
Seginning Fund Belence     As of July 1 - Uneudited		9791	2,442,613.64	2,442,613.64		2,442,613.64	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	6.0
c) As of July 1 - Audited (F1a + F1b)			2,442,613 64	2.442,613.64		2,442,613.64		
d) Other Restetements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			2,442,613.64	2,442,613.64		2,442,613.64		
2) Ending Belance, June 30 (E + F1a)			2,279,613.64	2,288,113.64		2,288,113,64		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00	2011	
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9718	0.00	0.00		0.00		26
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0 00	0.00		0.00		
Other Assignments		9780	2,279,613.64	2,288,113 64		2,288,113,64		
Other Assignments	0000	9780	2.279,613.64					
Other Assignments	0000	9780	nov a so	2,288,113.64				
Other Assignments e) Unassigned/Uneppropnated	0000	9780		-		2,288,113 64		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unass gned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Oate	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE				1			
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	8575	0 00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590	0 00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	000	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE			1.300				
County and Oistrict Taxes							
Other Restricted Levies Socured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8010	0.00	D 00	.0.00	0.00	0.00	0.0%
Prior Years' Taxes	8817	0.00	0.00	0.00	0.00	0.00	0.0%
	8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0010	0.00	0.00	0,00	0.00	0.00	0.07
Non-Ad Valorem Taxes Percel Taxes	8021	0 00	0.00	0.00	0.00	0.00	0.0%
Othor	8622	0 00	0.00	0.00	0.00	0.00	0 0%
Community Redevelopment Funds Not Subject to RL Deduction	6625	0.00	0.00	0.00	0.00	0.00	0.0%
Penallius and interest from Delinquent	8629	0.00	0.00	0 00	0 00	0.00	0.0%
Non-Revenue Limit Taxes	8029	0.00	0.00	0 00 1	0.00	0,00	0.03
Sales Sale of Equipment/Supplies	8631	0.00	0.00	.0.00	0.00	0.00	0.0%
Interest	8660	3.000.00	3.000.00	1,507 62	3.000.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments	8662	2 00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Miligation/Developer Fees	8681	55,000.00	65,000.00	60,385.58	65.000.00	0.00	0.0%
Olher Local Revenue							
All Olher Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Trensfers In from All Others	8799	0.00	0.00	0 00	0.00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE		\$8,000.06	20 000,88	61,893.20	28,000,00	8.00	2.0%
TOTAL, REVENUES		56,000.00	68,000.00	61,893.20	81,000,00		

Oescription	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals	Difference (Col B & D) (E)	% Oiff Column B & D (F)
CERTIFICATED SALARIES							
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	_0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0 00	0 00	0.00	0.0
CLASSIFIED SALARIES							170
Classified Support Salanes	2200	0.00	0.00	0 00	0.00	0 00	0.0
Classified Supervisors' and Administrators' Salanes	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clencal, Technical and Office Salaries	2400	0.00	0,00	0.00	0.00	0.00	0.0
Other Classified Salanes	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0 00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	0 00	0 00	0.00	0.00	0 00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Bertufits	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	0.04
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0,00	0.00	0.0
OPEB, Active Employees	3761-3752	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	0.09
Other Employee Sensits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.05
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0 00	0.00	0.00	(1.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	2,000 00	2,000.00	477 39	2,000.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.01
TOTAL, BOOKS AND SUPPLIES		2,000.00	2,009.00	477,39	2,000.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES			1		0		
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	000	0.00	0.09
Operations and Housekeeping Services	5500	2.00	0.00	0.00	0 00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 5000	104,000.00	104,000.00	8,998 44	104,000.00	0.00	0 09
Transfers of Direct Costs	5710	0,00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	5,000.00	5,000 00	0.00	5,000.00	0.00	0.01
Professional/Consulting Services and Operating Expanditures	5800	110,000,00	111,500.00	11,808.84	111,500,00	0.00	0.0%
Communications	5900	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDI		219,000.00	220,500.00	20,807 08	220,500 00	0.00	0.0%

### Capital Facilities Fund 07 61796 0000000 iditures, and Changes in Fund Balance Form 251

Description Resource	Codos Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Co! B & D)	% Diff Column B & D (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0.00	_0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	8.00	0.00	0.00	0.0%
Books and Media for New School Librarios or Major Expunsion 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%
DTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out							
All Othor Transfers Out to All Others	7299	0 00	0.00	0.00	0.00	0.00	0.0%
Debt Service	l						
Dobt 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%
OTAL EXPENDITURES		221,000.00	222,500.00	21,284.47	222,500.00		

Description	Resource Codes   Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interlund Transfers In	S919	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 TRANSFERŞ OUT							
To State School Building Fund/ County School Facilities Fund	7613	α.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7019	0 00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL INTERFUND TRANSFERS OUT		0.00	0.00	6.00	9.00	0.00	0.09
OTHER SOURCES/USES					747		
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Bulldings	8053	0.00:	0.00	0.00	0,00	0.00	0.0
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8966	0 00	0.00	0 90	0 00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Centificates of Panicipation	8971	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
Proceads from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	000	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0 00	0.09
(c) TOTAL, SQURCES		0 00	0.00	0.00	0.00	0.00	0.09
USES							
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	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	9.00	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	0.09
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + a)		0 00	0.00	0.00	0.00		

#### First Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 25I

Printed: 12/5/2013 7:43 PM

Pagausa Pagavintian	2013/14
Resource Description	Projected Year Totals
Fotal, Restricted Balance	0.00

Description Resc	urce Codes 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		et iestatensa.					
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0,09
2) Foderal Revenue	8100-8299	0 00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8509	22,787,121 00	34,322,566.00	22,787,121.00	34,322,569 00	0.00	0,0%
4) Other Local Revenue	8600-8799	0.00	0.00	16,200 80	0.00	0.00	9.0
5) TOTAL, REVENUES		22,787,121 00	34,322,586.00	22,803,321,89	34,322,566.00		
3. EXPENOITURES							
1) Certificated Salanos	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salanes	2000-2999	0.00	0,00	0.00	0.00	0.00	0.0%
3) Employee Bonofits	3000-3089	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplios	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0 00	0.00	0.00	0.00	0.0%
G) Capital Outlay	6000-6999	11,599,844.00	11,599,844.00	0.00	11,599.844.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	00.00	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		11,599,844.00	11,699,844 00	0.00	11,599,844.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		11,187,277,00	22 722 722.00	22,803,321 89	22,722,722,00		
O. 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	7600-7829	0 00	0.00	0 00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0 00	0 0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0 00	0.0%
3) Contributions	8986-0868	0,00	0.00	0.00	0.00	0.00	0.01
4) TOTAL, OTHER FINANCING SOURCESAUSES		0.00	0.00	0.00	0.00	10,000	

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)
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		11,187,277 00	22,722,722.00	22,903,321.89	22,722,722.00		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Bolance					ļ		
a) As of July 1 - Unaudited	9791	9,946,044.67	9,946,044.67	-	9,948,044.67	0.00	0.0
b) Audit Adjustments	9793	0.00	9.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		9,946,044.67	9,948,044,67	_	9,946,044.67	-	
d) Other Rostalements	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		9,946,044.67	9,948,044,67		9,946,044.67		
2) Ending Balance, June 30 (E + F1o)		21,133,321.87	32,668,766.87		32,868,768.87		
Components of Ending Fund Balance a) Nonapendable							
Revolving Cash	9711	0.00	0.00	-	0.00	11.	
Stores	9712	0.00	0.00	1	0.00		
Prepaid Expenditures	9713	0.00	0 00		0.00		
All Others	9719	0.00	0.00	ļ	0.00	200	
b) Legally Resincted Balance	9740	21,133,321 67	32,668,768.67		32,668,766.67		- 90
c) Committed		511 Nov.					
Stabilization Arrangements	9750	0.00	0.00	-	0.00		
Other Commitments	9760	0.00	0.00	1	<u></u>		
d) Assignnd							
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9780	0 00	0.00	Į.	0.00		
Unassigned/Unappropriated Arrount	9790	0.00	0.00		0.50		

Description Reso	urce Codes Object Codes	Original Sudget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Vear 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	22,767,121 00	34,322,566 0	22,787,121.00	34,322,566.00	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%
YOTAL, OTHER STATE REVENUE		22,787,121.00	34,322,666.00	22,787,121 00	34,322,566.00	0.00	0.09
OTHER LOCAL REVENUE	ĺ						
Sales Sale of Equipment/Supplies	8631	0.00	0 00	0.00	0.00	0.00	0.0%
Loases and Rentals	8650	0.00	0,00	0.00	0.00	0.00	0.0%
Interest	8880	0.00	0.00	16,200.00	0.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue					V.		
All Other Local Revenue	8698	0.00	000	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0 00	0 00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE		0 00	0.00	16,200.89	0 00	0.00	0.0%
OTAL, REVENUES		22,787,121.00	34 322 586 (0	22,603,321,89	34,322,566.00		

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)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0,09
Classified Supervisors, and Administrators, Salaries	2300	0.00	0.00	30.00	0.00	0.00	0.09
Clerical, Technical and Office Salarins	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salenes	2900	0.00	0.00	0 00	0.00	0.00	0.09
TOTAL, CLASSIFIEO SALARIES		0.00	0 00	0 00	0.00	0 00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0 00	0.00	0.09
PERS	3201-3202	0.00	9.00	0 00	0.00	0.00	0.09
OASDI/Medicaro/Altornative	3301-3302	0.00	0.00	0 00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0 00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocatod	3701-3702	0.00	0.00	0.00	0 00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	9 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%
Othor Employee Bonofits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	00.00	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%
Matonals and Supplies	1300	0.00	0 00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0:00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				1			
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%
Insuranco	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, Louses, Repairs, and Noncapitalized Improvement	s 5600	0.00	0.00	0.00	0.00	0.00	0.0%
Trensfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0 00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0 00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	0.00	0.00	0 00	0.00	0.00	0.0%

Description R	esource Codes Object Code	Original Budget	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dilf Column B & D (F)
CAPITAL OUTLAY					Li Li		
Land	G100	0.00	0.00	0.00	9.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings	e200	11,599,844.00	11,599,844.00	0 00	11,599,344.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	8400	0.00	0.00	0 00	0 00	0.00	0.09
Equipment Replacement	6500	-0.00	0.00	0.00	0.00	200	0.09
TOTAL, CAPITAL OUTLAY		11,599,844.00	11,599,844.00	0.00	11,599,844.00	0.00	0.09
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	000	0.00	n 00	0.09
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
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.09
Oobt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)	0.00	0,00	0.00	0.00	0.00	0.0%
OTAL EXPENDITURES		11 599.844.00	11.599.844 00	0 00	11.599.844 00		

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {Q}	Difference (Col B & D) (E)	% Diff Column 9 & D (F)
INTERFUNO YRANSFERS							
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	0.09
Other Authorized Interfund Transfers In	8919	0.00	9 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							
To, State School Building Fund/		V 5 2 2		0.55	-	2.77	
County School Facilities Funo	7613	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	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0 00	0.00	0.09
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0 00	0.00	0.00	0.00	0.09
Other Sources							
Transfors from Funds of Lapsed/Roorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	00.00	0.00	0.00	0.00	0 00	0.09
Proceeds from Capital Leeses	8972	0.00	0.00	0.00	0.00	0.00	0.01
Proceeds from Lease Revenue Bonds	8973	0.00	0,00	0,00	0.00	0.00	0.0
	8079	0.00	9.00				
All Other Finencing Sources	80/6			0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES	1	0.00	0.00	0.00	0.00	0.00	0.0%
Trensfors of Funds from Lupsed/Roorganized LEAs	7651	0 00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, UBES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) YOTAL, CONTRIBUTIONS		0.00	0.00	0.00	6,60	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES		0.00	0 00	0.00	0.00		

#### First Interim County School Facilities Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 35I

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Resource	Description	Projected Year Totals
7710	State School Facilities Projects	<b>1</b> 8,64 <b>4</b> ,084.71
7810	Other Restricted State	14,024,681.96
Total, Restrict	ed Balance	32,668,766.67

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8100-8209	0.00	0.00	0.00	0,00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0,00	0 00	0.09
4) Other Local Revenue	8600-8790	20,000.00	87,902.00	62,784 33	87,902.00	0.00	0.09
5) TOTAL REVENUES		20,000,00	87,902.00	62,794.33	87,902.00		
B. EXPENDITURES							
1) Cerificated Salaries	1000-1990	0.00	0.00	0.00	0,00	0.00	0.09
2) Classified Salaries	2000-2999	0 00	0.00	0.00	0.00	0.00	0.09
3) Employee Banofils	3000-3099	0.00	0.00	0 00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	60,000.00	377.050.00	0.00	377.050 00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	653,000 00	1,538,018.00	443,936.30	1,538,018.00	0.00	0.09
6) Capital Outlay	6000-6599	18,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
7) Other Outge (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 Indiroct Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		731,000.00	1,903,068.00	443,936.30	1,963,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 199)		(711,000 00)	(1,875,186 00)	(381,141 97)	(1.875.100.00)		
O. OTHER FINANCING SOURCES/USES							
1) interfund Trensfers e) Transfers in	8900-6829	0.00	0.00	0.00	0.00	0.00	0.09
δ) Transfers Oul	7600-7629	0.00	2,000,000,00	2,000,000.00	2,000,000.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.01
b) Uses	7630-7699	0 00	0.00	0.00	0.00	0 00	0.04
3) Contributions	8980-8999	0.00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESAUSES		0.00	(2,000,000 00)	(2,000,000,00)	(2,000,000,00)		

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

Qescription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (O)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(711,000.00)	(3,875,166,00)	(2 381,141 97)	(3,875,188,00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	6,676,399.98	<u>6,676,309.98</u>		6,676,399.98	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)			6,878,399.98	6,676,399.98		6,676,399,98		
d) Other Restalements		9705	0.00	0.00		0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			6,678,399 98	6,676,399.98		6,678,399.98		
2) Ending Balance, June 30 (E + F1e)			5,965,399 98	2,801,233,9B		2,801,233 98		
Components of Ending Fund Balanco a) Nonspendable								
Rovolving Cash		9711	0.00	0,00		0.00		
Stores		9712	0.00	0.00		0.00		
Propaid Expenditures		Đ713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
<ul> <li>b) Legally Restricted Balance</li> <li>c) Committed</li> </ul>		9740	573,735.49	313,235.49		313,235.49		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Othor Commitments d) Assigned		9760	0,00	0.00		0.00		
Other Assignments		9760	5,391,664.49	2,487,998.49		2,487,998.49		
Other Assignments	0000	9780	5,391,664.49					
Other Assignments	0000	9780		2,487 998.49				
Other Assignments o) Unossignod/Unappropriated	0000	9780		1		2,487,998.49		
Reserve for Economic Uncertainties		9789	0.00	0.00	f	0.00		
Unassigned/Unappropriated Anii		9790	0.00	0 00		000		

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

Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Olfference (Col 8 & 0) (E)	% Olff Column B & O (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	\$290	0.00	0,00	0.00	0,00	0.00	0.09
TOTAL FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE					7,71-12		
Pass-Through Revenues from State Sources	8567	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					ļ		
Community Redevelopment Funds Not Subject to RL Deduction	8625	0 00	0.00	0.00	0.00	0 00	0.0%
Sales							
Sala of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0
Loases and Rentals	9656	0.00	0 00	0.00	0.00	0.60	0.0%
Interest	6660	20,000.00	20,000.00	3,816.07	20,000.00	0,00	0.0%
Net increase (Decrease) in the Fair Value of Investments	3562	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			10	1			
All Other Local Revenue	8699	0.00	67,902 00	58,977 36	67,902.00	0.00	0.0%
All Other Transfers in from All Others	8799	0.00	0 00	0.00	0 00	0.00	00%
TOTAL, OTHER LOCAL REVENUE		20,000.00	87.902.00	62,794.33	87,902.00	0.00	0.0%
OTAL, REVENUES		29,000.90	87,902,00	62,794.33	87,902.00		

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

Description Ro	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	source codes custom codes	107	(6)	(O)	(5)	<u> 157</u>	
Classified Suppon Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0 00	0.00	0.00	0.0
Clorical, Technical and Office Salaries	2400	0.00	0.00	0,00	0.00	0,00	.00
Other Classifled Saleries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0,0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0 00	0.00	0.0
PERS	3201-3202	0.00	0 00	0.00	0,00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0 00	0.00	0.00	0.00	0.00	0,0
Health and Welfare Benefits	3401-3402	0.00	0.00	0 00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0 00	0 00	0.00	0.00	0.00	0.0
Workers' Componsation	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	00.0	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	60.000.00	365,600.00	0.00	365,600.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	11,450.00	0.00	11,450.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		60,000.00	377,050 00	0 00	377,050.00	0 00	0.0
ERVICES AND OTHER OPERATING EXPENDITURES			1				
Subagreements for Sorvices	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	\$400·5450	0.00	0.00	0.00	0.08	0 00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized improvements	5600	566.000.00	1.450.918.00	443,168.98	1.450.918.00	0 00	0.0
Transfors of Direct Costs	5710	0.00	0,00	0.00	0.00	0 00	0.0
Transfers of Girect Costs - Interfund	5750	0.00	0.00	0 00	0.00	0 00	0.0
Professional/Consulling Sorvices and Operating Expenditures	5800	87,000,00	87,000 00	750.56	87,000.00	o <u>oo</u>	0.0
Communications	5900	0.00	100.00	18 70	100.00	0 00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	653.000.00	1,538.018.00	443.936.30	1.536.018.00	0.00	0.0	

Description Resource Cod	ios Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Oalo	Projected Year Totals (D)	Difference (Col B & D) (E)	% Oiff Column B & O (F)
CAPITAL OUTLAY							
Land	6100	0.00	0.00	0.00	0 00	0.00	0.0
Land Improvements	6170	0 00	0 00	0.00	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	30,000 00	0.00	30,000.00	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	0.09
Equipment	6400	18,000.00	18,000.00	0.00	18,000.00	0.00	0.04
Equipment Replacement	8500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		18,000.00	48,000.00	0.00	48,000.00	0.00	0.0
Other Transfers Out Transfers of Pass-Through Revenues To Distincts or Charter Schools	7211	0.00	9.00	0.00	0.00	0,00	0.0
To County Offices	7212	0.00	0 00	0 00	0 00	_0.00	0.0
То ЈРАв	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 Oebt Service - Principal	7439	0.00	0.00	8.00	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
OTAL EXPENDITURES		731,000.00	1,983,068.00	443,938.30	1,963 068 00		

Quecription Re	source Codes Object Codes	Original Budget	Board Approved Operating Budget <u>(</u> 日)	Actuals To Date	Projected Year Totals (D)	Difference (Col 8 & 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	G. D4
Other Authorized Interfund Transfore In	8919	0.00	0 00	0,00	0,00	0 00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.90	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
To General Fund/CSSF	7812	0.00	0.00	0.00	0.00	0.00	0.0%
To, State School Building Fund/					77.5		
County School Facilities Fund	7613	0.00	0.00	8.00	0.00	0.00	0.0
To: Oeferred Maintenance Fund	7015	0.00	0.00	0.00	0 00	0.00	0.09
Other Authorized Interfund Transfers Out	7819	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	2,000,000.00	2,000,000.00	2,000,000.00	0,00	0.09
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0 00	<b>0</b> 00	0.00	0 00	0.00	0.09
Other Sources							
Transfers from Funds of Lapsed/Roorganized LEAx	8965	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
All Other Financing Sources	8979	9,00	0.00	0.00	000	0 00	0.09
(c) TOTAL SOURCES USES		0.00	0.00	0.00	0.00	0 00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7099	9 00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0,00	9.00	0.00	0.0%
(9) 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	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)		

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

07 61796 0000000 Form 40I

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2013/14
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Resource	Description	Projected Year Totals
5810	Other Restricted Federal	89,536.31
9010	Other Restricted Local	223,699.18
Total, Restricte	ed Balance	313,235.49

### 2013-14 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes Object Codes	Original Sudget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Yeer Totals (D)	Difference (Col B & D) (E)	% Olff Column B & O (F)
A. REVENUES			6			1	
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0,00	0.00	0,00	0.09
2) Federal Revenue	8100-8299	0,00	0.00	1,802,147.07	0.00	0:00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	191,634.17	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	61.119,013.54	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	63,112,794,78	0.00		
B. EXPENOITURES							
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	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0,00	0.09
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	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7290, 7400-7499	0,00	6,230.00	6,230.00	6,230.00	8.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	6,230,00	6 230 00	6,230.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0,00	(6, 230, 90)	63,106,564,78	(8 230 OO)		
D. OTHER FINANCING SOURCES/USES							
1) Interlund Transfers a) Transfers Int	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7620	0.00	0.00	0.00	0.00	0,00	0.0
Other Sources/Uses    Sources	8930-8979	0.00	0.00	1,920,085.60	0.00	one	0.0%
b) Uses	7830-7899	0.00	0.00	0,00	0 00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		12.00	0.00	1,920,085 60	0 00		

### 2013-14 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (0)	Oiffarence (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(6,230.00)	85,026,650.38	(6,230,00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	48,126,375.45	48,126,375.45		48,126,376.45	0.00	0.0%
b) Audit Adjustmonts		9703	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			48,126,375.45	48,126,375.45		48,126,376 45		
d) Other Resistaments		9795	0.00	0.00		0 00	0,00	0.0%
e) Adjusted Buginning Balanca (F1c + F1d)			48,126,375.45	48,126,375.45		48,126,375.45		
2) Ending Balanco, June 30 (E + F1e)			48,126,375,45	49,120,145,45		48,120,145.45		Y
Components of Ending Fund Balance  B) Nonspendable								
Revolving Cash		9711	0.00	9.00		0.00		
Stores		9712	0.00	0.00		0.00		
Propaid Exponditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legully Restricted Balance c) Committed		9740	0,00	0.00		0,00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9700	0.00	0.00		0.00		
Other Assignments		9780	48,126,375.45	48,120,145.45		48,120,145.45		
Other Assignments	0000	9780	48, 124, 375, 45					
Other Assignments	0000	9780		48, 120, 145, 45				
Olhor Assignments e) Unassignod/Unappropnoted	0000	9760				48,120,145.45		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
FEDERAL REVENUE							
All Other Federal Revenue	8290	0 00	0.00	1,802,147.07	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	1,802,147.07	0.00	0.00	0.0
OTHER STATE REVENUE							
Tax Rollef Subvantions Voted Indobtedness Levies							
Homeowners' Exemptions	6571	0 00	0.00	0.00	0.00	0.00	0.0
Othor Subventions/In-Lieu Texes	8572	0.00	0,00	191,634 17	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	191,634 17	0.00	0.00	0.0
OTHER LOCAL REVENUE							
County and District Taxos Voted Indebtedness Levies Secured Roll	8611	0.00	0.00	\$8,524,074.79	0.00	0.00	0.09
			0.00	2,440,217.61	0.00	0.00	0.0
Unsecured Roll Prior Years' Taxes	8612 8613	0.00	0 00	41,642.30	0.00	0.00	0.0
Supplemental Taxes	8614	0.00	0.00	93,379.23	0.00	0.00	0.04
	8014	500	0.00	63,376 23	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8660	0.00	0.00	13,699,61	0 00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0 00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers in from All Others	8799	0.00	0 00	0.00	0 00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	61,115,013.54	0 00	0.00	0.0
OTAL, REVENUES		0.00	0.00	63,112,794 78	0,00		
OTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service			ļ				
Bond Redemplions	7433	0.00	0.00	0.00	0.00	0.00	0.09
Sond Interest and Other Service Charges	7134	0 00	6,230.00	6,230 00	6,230.00	0.00	0.09
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)	0.00	6.230 00	6.230.00	6.230 00	0.00	0.0
OTAL, EXPENDITURES		0.00	6,290.00	6.230.00	8,230.00		

### 2013-14 First Interim Bond Interest and Redemption Fund Revenues, Expenditures, and Changes in Fund Balance

Cescription	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Oifference (Col B & D)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	6019	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	p.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT							
To: General Fund	7614	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	9.00	0.0
OTHER SOURCES/USES				(			
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0,00	0.00	0.0
All Other Financing Sources	6979	0.00	0.00	1,920,085 60	0.00	0.00	0.09
(c) TOTAL, SOURCES		0.00	0.00	1,920,085.60	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	0.09
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	0.05
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	Q,00	0,00	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES		0 00	0 00	1,920,085.60	0 00		

#### First Interim Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 51I

Printed: 12/5/2013 7:46 PM

	<b>5</b>	2013/14		
Resource	Description	Projected Year Totals		
Total, Restrict	ed Balance	0.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limii Sources	<b>6</b> 010∙8099	0.00	0.00	0.00	0.00	0.00	0.03
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0 00	0,00	0.00	0.00	0.09
4) Other Local Revenue	8800-8799	0.00	9 00	0.00	0.00	0,00	0.0
5) TOTAL REVENUES		0.00	0.00	0.00	0 00		
3. EXPENDITURES					1		
1) Carificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0,00	D.09
2) Classified Salaries	2000-2999	0.00	0,00	0,00	0,00	0.00	0.09
3) Employee Bonefils	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Sorvices and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay	G000-G999	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-74 <del>9</del> 9	0.00	0,00	0 00	0,00	0 00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0 00	0.09
1) TOTAL, EXPENDITURES		0.00	0.00	0,00	0.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	- 500,000	0.90	0.00	0.00	0 00		
O, OTHER FINANCING SOURCES/USES			***				
Interfund Transfors    a) Transfors in	8900-8929	0.00	0.00	0.00	0.00	0.00	0 0%
b) Transfers Out	7800-7829	0.00	0.00	0.00	0,00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0.00	0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Data	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND			0.00		000	0.00		
BALANCE (C + D4)			0.00	0.00	0.00	4,50		
FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29		1,042,373 29	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29		1,042,373.29		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29		1,042,373.29		
2) Ending Balanco, June 30 (E + F1s)			1,042,373 29	1,042,373.29		1.042,373.29		
Components of Ending Fund Balance								
e) Nonspendeble 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		
		i i				7.0		
b) Legally Restricted Balance     c) Committed		9740	0,00	0.00		0.00		
Stabilization Arrangements		9750	0,00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
		9780	1,042,373.29	1,042,373.29		1,042,373.20		
Other Assignments Other Assignments	0000	9780	1,042,373.29	1,042,373.28		1,042,373.29		
Other Assignments	0000	9780	DOCK BLEEK	1.042,373.29				
Other Assignments  e) Unassigned/Unappropriated	0000	9780				1,042,373 29		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Doscription Re	source 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 Column B & O (F)
FEDERAL REVENUE			)				
All Other Foderal 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 Reliuf Subventions Voted Indebtedness Levies							
Homeowners' Examptions	8571	0.00	0.00	n <u>oo</u>	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 Texes Voted indebtedness Lovies							
Secured Roll	8611	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Rell	8612	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes	8813	0.00	0.00	0.00	0.00	0.00	0.0
Supplemental Taxes	\$614	0.00	0.00	0.00	0 00	0.00	0.0
Non-Ad Valorem Texes			1				
Other	8622	0.00	0.00	0.00	0.00	0 00	0.0
Ponallies and Interest from Delinquent Non-Revenue Limit Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8650	0.00	0.00	0 00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	6699	0.00	0.00	0,00	0 00	0.00	0.0
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0
OTAL, REVENUES		0.00	0.00	0 00	0.00		
THER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Bond Rodemptions	7433	0.00	0.00	0 00	0.00	0.00	0.0
Bond Interest and Other Service Chargos	7434	0.00	0.00	0.00	0.00	0.00	0.0
Dobt Service - Interest	7438	0 00	0 00	0.00	0 00	0.00	0.0
Other Debt Sorvice - Pancipal	7439	0.00	0.00	0.00	0.00	0.00	_00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Com	(1)	0.00	0.00	0 00	0.00	0.00	0.0
OTAL, EXPENDITURES		0.00	0.00	0.00	0.00		

Description Resou	urce Cados Object Cades	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Oifference (Col B & D)	% Oiff Column B & D (F)
INTERFUNO TRANSFERS							
INTERFUNO TRANSFERS IN							
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	0.05
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	0.05
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.09
Alt Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(n) TOTAL SOURCES		0.00	0.00	0.00	0.00	0.00	0.09
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	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							
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

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

07 61796 0000000 Form 52l

Printed: 12/5/2013 7:46 PM

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

Description	Rasource Cades - 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			FUNEY.	1 1 1 1	voli di		
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0,00	0.00	0,00	10.00	0.0
2) Fedoral 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 Lecal Revenue	8600-8799	0.00	0.00	519.26	0.00	0.00	0.0
5) TOTAL, REVENUEŞ		0.00	0.00	519.28	0.00	HINDIN	licai.
B, EXPENDITURES				- 17			this:
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	. 0.09
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 Outley	6000-6998	0.00	0.00	0,00	0.00	0.00	0.0
Other Oulgo (excluding Transfers of Indirect Costs)	7100-7209, 7400-7499	0.00	0 00	0.00	0.00	0.00	0.04
8) Other Outgo - Transfers of Indirect Coals	7300-7390	0.00	0.00	0.00	0.00	0,00	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
O EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	540.00	200		
FINANCING SOURCES AND USES (A5 - B9)  O, OTHER FINANCING SOURCES/USES		0.00	0.00	519.26	0.00		
1) (nlenund Trensfers a) Transfers In	8900-8929	0.00	0.00	0 00	0.00	- 000	0.09
b) Transfers Oul	7800-7629	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses    Sources	8930-8079	0.00	0.00	0.00	0.00	0 00	0.0
b) Usea	7030-7699	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 SOURCESAUSES		0.00	0.00	0,00	0.00		

Page 1

Doscription	Resource Codes	Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0.00	519.26	0 00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	560 17	560 17		560 17	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)			560 17	560 17		580.17	the faithfull	
d) Other Resintements		9795	0.00	0,00		00.0	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			560 17	560 17		580,17	P. Green	
2) Ending Balance, Juna 30 (E + F1e)			560 17	560,17		560.17		141.1
Components of Ending Fund Balance  a) Nonspendable				Linute.			DOMESTICAL SECTION OF THE PARTY	mil
Revolving Casn		9711	0.00	0.00	in the little of	0.00		11360
Stores		0712	0.00	0,00		0.00		ARETTE.
Prepaid Expanditures		9713	0.00	0.00		0.00		
All Othors		9719	0.00	0.00		0.00	1744	HIII.
b) Legally Rostrictod Balance		9740	0.00	0 00	97011140	0 00	A MEWNE	1200
c) Committed		9750	15 1500	1611/1214	A. Orbital			MESS
Stabilization Arrangements			. 0.00	0.00		0.00		LHHAT
Other Commitments d) Assigned		9780	0.00	0.00	50 7 7 11	0.00		
Other Assignments		9780	560.17	560 17	97840000	560 17		
Other Assignments	0000	9780	560 17	1				1111177
Other Assignments	0000	9780		560.17			acumant.	11/4
Other Assignments  e) Unassigned/Unappropneted	0080	9780	- n-mm	TOTAL	31124,0741119	560.17		11,190
Reserve for Economic Uncertainties		9789	0.00	9.00		0.00		1911
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		8.44

Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (8)	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
YOTAL, FEDERAL REVENUE		0 00	0.00	0.00	0.00	0 00	0.0
OTHER STATE REVENUE							
All Other State Revenue	8590	0.00	0.00	0.00	0,00	0.00	0.0
TOTAL OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0 00	0.09
OTHER LOCAL REVENUE							
Interest	8660	0.00	0.00	519.28	_0.00	0.00	0.09
Not increase (Decrease) in the Fair Value of Investments	8682	0.00	0.00	0 00	0 00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	519.26	0 00	0.00	0.09
TOTAL, REVENUES		0.00	0.00	519.26	0.00	Chimner	THEFT
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Survice							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.09
Othor Oebl Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C		0 00	0.00	0.00	0.00	2.00	0.09
TO ME, O MEN OUT OF GRADAING THE MOTOR OF MOTOR OF	00007	000	0.00	4.00	0.50	THE PERSON	
TOTAL, EXPENDITURES		0.00	0 00	0.00	0.00	Wavelind Inc.	
NTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	. 5919	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	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	<u>0.00</u>	0.00	0.09
OTHER SOURCES/USES							
SOURCES			ļ				
Other Sources		P. C.					
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Preceeds from Certificates of Participation	8071	0.00	0 00	9.00	u.00	0.00	0.09
(c) TOTAL, SOURCE'S		0.00	0.00	0.00	0 00	0.00	0.09
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	J.00	0.00	0.00	0,00	Ø.05
CONTRIBUTIONS		an griffy					
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	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	202	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

### First Interim Debt Service Fund Exhibit: Restricted Balance Detail

07 61796 0000000 Form 56I

Printed: 12/5/2013 7:46 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 9 & D) (É)	% Olff Column B & D (F)
A. REVENUES		1413110	TOTAL YEAR	offer our			
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0,00	0.0%
2) Federal Revenue	8100-82 <del>99</del>	0.00	0.00	0.00	0.00	0,00	0.0%
3) Other State Revenue	8300-8590	0.00	0.00	0.90	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	1,743,000.00	1,743,000.00	706.31	1 743,000.00	0.00	0.09
5) TOTAL, REVENUES		1,743,000.00	1,743,000,00	705,31	1,743,000.00		Himili
B. EXPENSES							
1) Certificated Salanos	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salanes	2000-2999	70,693 00	70,693.00	23,323,95	70,683.00	0.00	0.0%
3) Employee Senefits	3000-3999	37,786 00	36,853.00	12,038.01	36,653.00	0.00	0 0%
4) Books and Supplies	4000-4999	2,500.00	2,400.00	413 11	2,400.00	0.00	0.09
5) Services and Other Operating Expenses	5000-5996	1,984,800.00	2,694,700.00	1,656,425,81	2,894 700 00	0.00	0.0%
6) Depreciation	8000-6909	0.00	0.00	0.00	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7209, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0,00	0.0%
9) TOTAL, EXPENSES		2,075,579.00	2,804,448.00	1,892,200.89	2.804,446.00	CONTRACTOR OF THE PARTY OF THE	With the
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B6)		(332,579.00)	(1,061,446.00)	(1,691,405,58)	(1,061,446,00)		
D. OTHER FINANCING SOURCES/USES		5.599 550.5			35 310 4		
Interfered Transfers     Transfers In	8900-8929	0.00	0.00	0 00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Usos a) Sources	8030-8979	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		111

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(332,579.00)	(1,081,448,00)	(1,691,495.58)	(1,061,446.00)		
F. NET POSITION					Tare San			
Beginning Net Position     As of July 1 - Unaudited		9701	1,698,615.22	1,698,615.22		1,698,615.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	remiliela ilij	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,698,615.22	1,698,615.22	-0" III	1.698,615.22	modrije	
d) Other Restatements		9795	0.00	0.00	a balance	0.00	0.00	0.09
e) Adjusted Beginning Not Position (F1c + F1d)			1,698,615.22	1,698,615.22		1 698 615.22		
2) Ending Net Position, June 30 (E + F1o)			1,366,036 22	637,169.22	Carrell Co	637,169.22		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00	21,418.14	Halil.
b) Restricted Net Position		9797	0.00	0.00	- 1112	0.00		1000
c) Unrestricted Net Position		9790	1,368,036.22	637, 169, 22		637,169.22		1511

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

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)	% Oiff Column B & D (F)
OTHER LOCAL REVENUE		]				-		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0 00	0.00	0.0%
Interest		8680	0.00	0.00	705.31	0.00	0.00	0 0%
Net Increase (Decrease) in the Feir Value of Investments	3	8662	0 00	0.00	0.00	0.00	0.00	0 0%
Fees and Contracts								
In-District Promiums/Contributions		8674	1,731,000.00	1,731,000.00	0.00	1,731,000.00	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				di di		I.		
All Other Local Revonue		6699	12,000 00	12,000 00	0 00	12,000.00	п.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,743.000.00	1,743.000.00	705.31	1,743.000.00	0.00	0.0%
TOTAL, REVENUES			1,743,000.00	1,743,000.00	705.31	1,743,000.00	In a Hillian	Dillig

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Description Resour	ce Codes Object Codes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Cel B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							
Conflicated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0,00	0.0
Certificated Supervisors' and Administrators' Salanus	1300	0.00	0.00	0 00 1	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0 00	5.00	0.0
CLASSIFIED SALARIES							
Classified Support Sateries	2200	0 00	0.00	0.00	0 00	0 00	0.0
Classified Supervisors' and Administrators' Salaries	2300	70,693.00	70,893.00	23,323,98	70,693,00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salanes	2900	0.00	0 00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		70,693.00	70,693.00	23,323.96	70,693.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0 00	0.00	0.0
PERS	3201-3202	8,071 00	8.071 00	2,668.72	8,071 00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	5,408.00	5,408 00	1,671 88	5,408.00	0.00	0.0
Health and Welfare Berrolits	3401-3402	12.816.00	12.816 00	4.252 00	12,816.00	0.00	0.0
Unemployment Insurance	3501-3502	35,00	35.00	11.84	35.00	0.00	0.0
Workers' Compensation	3601-3802	2,139.00	2,139.00	705.77	2,139.00	0.00	0.0
OPEB, Allocated	3701-3702	8,184.00	8,184.00	2,728.00	8,184.00	0.00	0.0
OPES, Active Employons	3751-3752	0.00	0.00	0.00	0,00	0.00	0.0
PERS Reduction	3801-3802	1,133.00	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		37,786.00	38,653,00	12,038.01	16,653.00	0.00	0.0
DOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	2,500 00	2,400.00	413 11	2,400 00	0.00	0.04
Noncapitalizad Equipment	4400	0.00	0.00	0,00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		2,500.00	2,400.00	413 11	2,400.00	0.00	0.0
ERVICES AND OTHER OPERATING EXPENSES			4				
Subagraemants for Services	5100	0.00	0.00	0.00	g.ng	9.00	0.0
Travel and Conferences	5200	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	1,350,000.00	1,518,300.00	1,516,280.20	1,516,300.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0 00	0.05
Rentals, Leasas, Repairs, and Noncapitalized Improvements	5800	302,000 00	865,532.00	26,373.23	865,532.00	0.00	0.0
Transfors of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	310.000.00	310.188.00	113,657.08	310,168.00	0.00	0,09
Communications	6900	100,00	200.00	115.30	200.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		1,964,600.00	2,594,700.00	1,656,425.81	2,694,700.00	0.00	0.09

Description	Resource Codes Object Codes	Orlginal Budget	Board Approved Operating Budget (B)	Actuals To Date	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		2,075,579,00	2,804,448.00	1,892,200.89	2,804,446.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0 00	0 00	0 00	0.00	0.0%
(8) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Olher Authorized Interland Transfers Out	7819	0.00	0.00	500	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES  SOURCES  Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8985	0.00	0.00	0.00	0.00	0:00	(1.0%
(e) TOTAL, SOURCES		0,00	0.00	0.00	0.00	€00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7851	0.00	0.00	0 00	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	000	0.00	0.00	0.0%
CONTRIBUTIONS		1140					
Contributions from Unrestricted Revenues	8980	0.00	9,00	0,00	0.00	0.00	0.0%
Contributions from Restricted Royanues	8090	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 Self-Insurance Fund Exhibit: Restricted Net Position Detail

07 61796 0000000 Form 67I

Printed: 12/5/2013 7:46 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES			THE PARTY		THE PERSON	Territar	11111
		1000	HAT IN THE SAME	100		THE A	
1) LCFF/Revenue Limit Sources	8010-8099	0,00	1 0,00	0.00	0.00	0,00	0,0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0,00	6.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	*0.00	0.00	0.00	0.0%
4) Other Local Revonue	8600-8799	19,567,756.00	19,567,756.00	7,294,424.48	19,567,758.00	0 00	0.0%
5) TOTAL, REVENUES		19,587,756.00	19,587,758.00	7,294,424,48	19,567,756.00		131101
B. EXPENSES				10 Hall			
1) Cortificated Salaries	1000-1999	0.00	0.00	0.00	0.00	<u></u> Ū.00	0.0%
2) Classified Salaries	2000-2009	0.00	0.00	0.00	0.00	0.00	0,0%
3) Employee Bertofils	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000.4999	0.00	0,00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	18,107,053.00	18,107,053.00	5,829,064 37	18,107,053.00	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	0,00	0.00	0.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0,00	0.00	0.0%
9) TOTAL, EXPENSES		18,107,053,00	18,107,053 00	5.829.084 37	18,107,053.00		THE P
C. EXCESS (DEFICIENCY) OF REVENUES  DVER EXPENSES BEFORE OTHER  FINANCING SOURCES AND USES (A5 - BV)		1 460,703 00	1 460,703.00	1,485,360,11	1 480 703.00		
OTHER FINANCING SOURCES/USES					10-10-2		
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
o) Transfers Oul	7800-7829	0.00	0.00	0,00	0.00	0,00	0.0%
Other Sources/Uses    Sources	8930-3979	0 00	0 00	0.00	0.00	0.00	0.0%
b) Uşeş	7830-7899	0.00	0.00	0 00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	9.00	0.00	0.00	'0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	71 2 2 11 2	0.00	0.00	0.00	0.00		THE

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Description	Resource Codes Object		ginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Yotals (D)	Olfference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,460,703 00	1,480,703.00	1,465,380 11	1,460,703.00		H
F. NET POSITION								
1) Beginning Net Pasition								
a) As of July 1 - Unaudited	978	91	13,873,583.13	13,873,683.13		13,873,583.13	0.00	0.0%
b) Audit Adjustments	979	93	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,873,583 13	13,873,583 13		13,873,583.13	111111111111111111111111111111111111111	min
d) Other Restatements	979	95	0,00	0.00	Sale Util	0,00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,873,583 13	13,873,583.13		13,873,583.13		
2) Ending Net Position, June 30 (E + F1e)			15,334,288 13	15,334,286 13		15,334,286 13	5	Unikič
Components of Ending Net Position							Para Harris	
a) Net Investment in Capital Assets	976	96	0.00	0.00		0.00		11/24
b) Restricted Net Position	979	97	29,889.80	29,889.80		29,889.80		11117
c) Unrestricted Net Position	979	90	15,304,396,33	15,304,396.33	W1, 1911	15,304,396.33	THE PERMETER	MITTER L

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)
OTHER LOCAL REVENUE		2.					
Interest	9890	38,000 OD	39,000,00	7,464.68	99,000.00	0.00	0.09
Nat Increase (Decrease) in the Fair Value of Investments	8882	0,00	0.00	0.00	0,00	0.00	0.0%
Fees and Contracts							
In-Oistrict Premiums/Contributions	8674	19,528,756.00	19,528,756.00	6,316,066.48	19,528,756.00	0,00	0.0%
Other Local Revenue							
All Other Local Revenue	8899	0.00	0.00	970,893.34	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		19,587,756.00	19,567,756.00	7,294,424.48	19,567,756.00	0.00	0.0%
TOTAL, REVENUES		19,587,758,00	19,587,756.00	7,294,424.48	19,567,758.00	12-11-49	11.12
SERVICES AND OTHER OPERATING EXPENSES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and							Sidu.
Operating Expenditures	5800	18,107,053 00	18,107,053.00	5,829,064.37	18,107,053.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		18,107,053.00	18,107,053.00	5,829,084.37	18,107,053.00	0.00	0.0%
TOTAL, EXPENSES		18,107,053,00	18.107,053,00	5,829,064,37	18,107,063,00		
INTERFUND TRANSFERS		10.10.10.10.10.10.10.10.10.10.10.10.10.1					
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	2005		[				
Transfore from Funds of Lepsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0 00	0 00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	CI 10%
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				1	- (10)	1000	B181.
Contributions from Unrestricted Revenues	8980	0.00	0.00	0,00	0.00	0.00	0,0%
Contributions from Resincted Revenues	8990	0.00	0.00	0.00	ó.oo_	0.00	0.0%
(o) TOTAL, CONTRIBUTIONS		2.00	0.00	0,00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c · d + e)		0.00	0,00	0 00	0.00	1 1 2 42.	116

#### First Interim Retiree Benefit Fund Exhibit: Restricted Net Position Detail

07 61796 0000000 Form 711

Printed: 12/5/2013 7:46 PM

### 2013/14

Resource	Description	Projected Year Totals
9010	Other Restricted Local	29,889.80
Total, Restricted	d Net Position	29,889.80

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)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	19,771.43	19,522.72	19,505.97	19,522.72	0.00	01
Special Education HIGH SCHOOL	819.23	895 63	894.93	895.63	0.00	0%
3. General Education	6.840.42	7,060.64	7,054.58	7,060 64	0.00	0%
Special Education COUNTY SUPPLEMENT	539,71	513.44	513.02	513 44	0.00	0%
5 County Community Schools	0.00	0.00	0.00	_0.00	0.00	
6 Special Education	0.00	0.00	0.00	0.00	0.00	0%
7 TOTAL, K-12 ADA	27,970.79	27,992.43	27,968.50	27,992.43	0.00	0%
ADA for Necessary Small     Schools also included     In lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	iov.
9 Regional Occupational Centers/Programs (ROC/P)* CLASSES FOR ADULTS  10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*	4110					
12. Independent Study - (Students 21 years or older and students 19 years or older end not continuously enrolled since their 18th birthday)*						
13, TOTAL, CLASSES FOR ADULTS			5 6 - 5 7	Market N		
14, Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
				07.000.40	2.00	0%
(Sum of lines 7, 9, 13, & 14)	27,970.79	27,992.43	27,968.50	27,992.43	0.00	070
(Sum of lines 7, 9, 13, & 14) SUPPLEMENTAL INSTRUCTIONAL HOURS	27,970.79	27,992.43	27,968.50	27,992.43	0.00	07/
	27,970.79	27,992.43	27,968.50	27,992.43	0.00	07

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Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals {C}	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Fu	nds					
19. ELEMENTARY  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0,00	0.00	0%
20. HIGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
<ul> <li>All Other Block Grant Funded Charters</li> </ul>	0.00	0.00	0.00	0.00	0.00	09
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOI	UNTARY PUPIL TRANS	SFER				
25 Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT	0.00	10.00	0,00	0.00	0.00	0%
26. Regular Elementary and High School	0.00	0.00	0.00	0.00	0.00	0%

<sup>\*</sup>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 2006-09 through 2014-15.

07 61796 0000000 Form CASH

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

HROUGH THE MONTH OF  (Enter Month Name) NG CASH S wenue Limit Sources sipal Apportionment erty Taxes ellaneous Funds evenue te Revenue Tansfers In Financing Sources ECEIPTS SEMENTS ed Salaries s Benefits	July  15,303,178,00  3,382,898,00  84,582,00  0,00  2,437,416,00  161,331,00  0,00  6,066,264,00  455,007,00  1,046,731,000  565,533,00  416,89,06  416,80,06	August 24,866,667,00 3,382,898,00 0,000 98,00 1,000	September	October	November	December	i de la companya de l	February
THE MONTH OF (er Month Name) Let Month Name) Tomographic (er Month Name) Tunds Let Month Name) Sources	15,303,178,00 3,382,898,00 84,582,00 37,00 0.00 2,437,416,00 161,331,00 0.00 6,066,264,00 455,007,00 1,046,731,00 565,533,00 440,458,00 41,688,00 41,689,06	3,382,898,00 0,00 98,00 1,00			None of the same	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAM	Adilitiany	-
t Sources tionment - unds e e e e e Sources	3,382,898,00 84,582,00 37,00 0,00 2,437,416,00 161,331,00 0,00 6,066,264,00 455,007,00 1,046,731,00 565,533,00 440,488,00 41,680,00 41,680,00	3,382,898.00 3,382,898.00 0,00 98,00						
t Sources tionment -unds e e e n Nources	3,382,898,00 84,582,00 37,00 0.00 2,437,416,00 161,331,00 0.00 6,066,264,00 1,572,659,00 1,046,731,00 565,533,00 440,458,007 41,680,006	3,382,898.00 0,00 98.00 1,00	15,765,427.00	24,449,780.00	17,151,573.00	6,332,553.00	45,716.540.00	35,175,540.00
runds e e e e e e e e e e e e e e e e e e e	3,382,898,00 84,582,00 37,00 0.00 161,331,00 1000 6,066,264,00 1,572,659,00 1,046,731,00 565,533,00 440,458,00 41,688,00 41,688,00 41,688,00	3.382.898.00 0.00 98.00 1.00						
e e e e Nources	84,582.00 37.00 0.00 2.437,416.00 161,331.00 0.00 0.00 6.066,264.00 1,572,659.00 1,046,731.00 565,533.00 440,458.00 41,680.00	98.00	12,804,706.00	18,175,606.00	8,919,409.00	15,634,899.00	8,919,409.00	8,919,409.00
e e e e Sources	37.00 0.00 2.437,416.00 161,331.00 0.00 0.00 6.066,264.00 1.572,659.00 1.046,731.00 565,533.00 440,458.00 41,680.06 41,680.06	1.00	47,869.00	(12,680,331.00)	(8.987.00)	43,890,868.00	346,361,00	(6,151,368,00)
Sources	2.437,416.00 161,331.00 0.00 0.00 6.066,264.00 1.572,659.00 1.046,731.00 565,533.00 440,458.00 41,680.06	0.100	(530,131.00)	(262,347.00)	(214,732.00)	(215,075.00)	(215,270.00)	(215,086.00)
Sources	2.437,416,00 161,331,00 0.00 0.00 6.066,264,00 455,007,00 1.046,731,00 565,533,00 440,488,00 41,689,00 41,689,00	S 504 000 00	2,730,161 00	161,394,00	1,126,424.00	2,788,388.00	1,932,980.00	(6,667.00)
Sources	6.066,264,00 6.066,264,00 1.572,659,00 1.046,731,00 565,533,00 440,488,00 41,689,00	0,004,000.0	9,752,353.00	(7,058,656.00)	2,592,372.00	1,685,700.00	1,484,536.00	382,915.00
Sources	6.066,264,00 6.066,264,00 455,007,00 1.572,659,00 1.046,731,00 565,533,00 440,488,00 41,680,06	25,617.00	268,150.00	15,597,073.00	452,458.00	104,055.00	457,245.00	198,047 00
Sources	6.066,264,00 455,007.00 1.572,659.00 1.046,731.00 565,533.00 440,488.00 41,689.00	0.00	00.00	00.0	00.0	0.00	00:00	0.00
	6.066,264,00 455,007.00 1.572,659.00 1.046,731.00 565,533.00 440.458.00 41.680.00	0.00	00.0	00.00	0.00	00.00	00 0	0.00
	455,007.00 1.572,659.00 1.046,731.00 565,533.00 440,458.00 41,680.06	10,003,514.00	25,073,108.00	13,932,729.00	12,866,944 00	63,889,835.00	12.925,261.00	3,127,250 00
s	1,572,659,00 1,046,731,00 565,533,00 440,458,00 41,680,00	9,351,354.00	10,312,042.00	9.552,043.00	9,455,923,00	9,539,094,00	9.476.358.00	9.378.048.00
	1,046.731.00 565,533.00 440.458.00 41.680.00	3,526,102.00	3,608,217.00	3,780,027.00	3,341,198.00	3,258,166.00	3,188,947.00	3,106,617,00
	565,533.00 440,458.00 41,680.00	5,205,678 00	7,910,062.00	5,057,122.00	5,320,204.00	5.326,836.00	5,386,395.00	5,395,767.00
	440.458.00	562,269.00	694,630.00	646,899.00	547,625.00	1,130,386 00	2,008,749.00	418,645.00
Services 5000-5999	41,680.00	681,696.00	2,501,935.00	3,832,010.00	4,971,003.00	4,528,517.00	3,336,889.00	3.890,783.00
Capital Outlay 6000-6599		32,889.00	44,108.00	20,961.00	50,011,00	50,603 00	13,509.00	15,732.00
	00:00	2,602 00	(16,022,00)	0.00	00.00	672,246.00	55,414.00	0.00
	4.513.00	00'0	00.00	53.00	00.00	00.00		0.00
All Other Financing Uses 7630-7699	00:00	00.00	0.00	0.00	00.00	00.00		0.00
TOTAL DISBURSEMENTS	4,126,581.00	19,362,590.00	25.054,972.00	22,889,115.00	23,685,964,00	24,505,848.00	23,466,261,00	22,205,592.00
D. BALANCE SHEET TRANSACTIONS  Assets								
9111-9199				22,591.00		7.		
92	18,225,562.00	395,216.00	9,073,115.00	111,080.00				
Stone Other Funds								
0266	212,474,00	04,357,00	00.087.00	(40,208.00)				
	0.00							
	140.00 18 208 318 00	449 573 00	9 079 905 00	93 463 00)	00 0	000	00.0	000
							8	
96	874.00 10,584,142.00	191,737.00	235,570.00	(1,898,226.00)				
spun-	0.00							
0500			ì					1
9650	511,999.00 370.00		178,118 00	333,510.00				
SUBTOTAL LIABILITIES 10,176,873.00	873.00 10,584,512.00	191,737.00	413,688.00	(1,564,716.00)	0.00	00 0	0.00	000
Suspense Clearing Sylo Total Balance cuert			T.					
TRANSACTIONS 30,035,267,00	267.00 7,623,806.00	257,836.00	8,666,217.00	1,658,179.00	0.00	00 0	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	9 563 489 00	(9 101 240 00)	8 684 353 00	100 202 892 71	(10 819 020 00)	39 383 987 00	(10 541 000 00)	(19 078 342 00)
F. ENDING CASH (A + E)	24 855,667 00	15.765.427.00	24,449,780.00	17,151,573.00	6.332.553.00	45.716.540.00	35,175,540,00	16.097.198.00
		The state of the s						

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

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

West Contra Costa Unified Contra Costa County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								1	
A. BEGINNING CASH	100	16,097,198.00	15,246,887.00	37,168,279.00	11,374,494.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	0010 0010	15 634 Bog od	5 540 854 00	077 403 00	6 715 490 00	25 342 872 00		133 629 842 00	133 629 842 00
Property Taxes	8020-8079	(48,503.00)	37,831,907.00	(6,019,926.00)	4,728,104.00	1,600.00		62,022,176.00	62,022,176,00
Miscellaneous Funds	8080-8099	(213,462.00);	(222,021.00)	(220,657.00)	(970,682.00)			(3,279,328.00)	(3,279,328.00)
Federal Revenue	8100-8299	4,200,523.00	480,316.00	2,412,751.00	9,090,687,00	3,554,454.00		28,471,412.00	28,471,412.00
Other State Revenue	8300-8599	2,605,693.00	1,177,644.00	693,659.00	8,539,428.00	3,727,576.00	,	34,616,526.00	34,616,526.00
Other Local Revenue	8600-8799	790.577.00	1,405,914.00	331,323,00	1,347,033.00			21,138,823.00	21,138,823.00
Interfund Transfers In	8910-8929	0.00	00.00	00.00	0.00			00:00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	00.00	00.00			0.00	00.00
TOTAL RECEIPTS		22,969,727,00	46,223,614.00	(2,525,357.00)	29.450,060.00	32,596,502.00	0.00	276,599,451.00	276,599,451.00
C. DISBURSEMENTS	4000	00000	00 707 707 00	00 637 734 00	11 220 634 00	2 636 017 00		100 951 117 001	109 951 117 001
Clareifod Calarios	2000 2000	3 286 700 00	3 139 754 00	3 225 574 00	4 258 462 00	1 970 609 00		41 273 041 00	41 273 041 00
Classified Salaries	3000 3000	5 535 455 00	5 378 047 00	5,402,135,00	6.013.324.00	614 199 00		63 591 955 00	63 591 955 12
Books and Supplies	3000-3333	775 181 00	1 311 968 00	3 614 575 00	2 070 194 00	2 855 668 00		15 202 322 00	15 202 322 12
Constant Coppings	5000 5000	A R3E 274 00	A 879 223 DD	3 462 556 00	10 119 145 00	10 300 046 00		57 580 545 00	57 580 544 76
Selvices Control Control	6665-0006	00,407,000	2,013,00	45 954 00	263 647 00	3 011 040 00		3 200 231 00	3 709 235 00
Capital Outay	9000-933	65,704.00	93,313.00	13,004.00	233,017,000	00.040,110,0		00.153,501,0	464 862 00
Officer Outgo	/000-/488	(16,451.00)	0.00	n.nn	(243,126.00)			454,003.00	00.000.404
Interfurd Transfers Out	7600-7629	0.001	00 0	00.0	1,131,683.00			1,136,249.00	1,136,249.00
All Other Financing Uses	7630-7699	00.00	0.00	00.00				0.00	0.00
TOTAL DISBURSEMENTS		23.820,038.00	24,302,222.00	23,268,428.00	34,823,933.00	21,387,579.00	0.00	292,899,123.00	292.899.123.00
D. BALANCE SHEET TRANSACTIONS	78								
Assets	- Carrier								THE PERSON NAMED IN
Cash Not in Treasury	9111-9199							22,591.00	
Accounts Receivable	9200-9299					(32,596,502.00)		(4,791,529,00)	
Due From Other Funds	9310							0.00	
Stores	9320							3,695,00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	00.00	0.00	(32,596,502.00)	00.00	(4.765,243.00)	
Liabilities	1900								
Accounts Payable	9500-9589					(21,387,579.00)		(12,2/4,356.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650		000		000	(00.072.705.10)	0	744 762 358 003	
SUBLICIAL LIMBICATIES		00.00	00.0	3.0	000	(20,616,106,12)		1	
Silender Charing	000							000	
TOTAL BALANCE SHEET	01 86								
TRANSACTIONS		0.00	00.00	0.00	0.00	(11,208,923.00)	00:00	6,997,115.00	
E. NET INCREASE/DECREASE									0.00
(B - C + D)		(850,311.00)	21,921,392.00	(25,793,785.00)	(5,373,873.00)	00.0	00:00	(19.302.557.00)	(16,299,672,00)
F. ENDING CASH (A + E)		15.246,887.00	37, 169, 279, 00	11,374,494.00	6,000,621.00				
G. ENDING CASH, PLUS CASH								000 524 60	
ACCRUALS AND ADJUSTMENTS								6,000,621.90	

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

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

The Month of Chapter   C	West Contra Costa Unified Contra Costa County				2013-14 IN Cashflow Works	2013-14 INTERIM REPORT Cashilow Worksheet - Budget Year (2)	(2)				07 61796 00000 Form CA
Face   Control		Object		ÁIT	August	September	October	November	December	January	February
Sources	ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
100   100	SCAS	2		6,000,621.00	9,000,621.00	6,000,621,00	6,000,521.00	6,000,621.00	6,000,621.00	6,000,621,00	6,000,621.0
8500-8509 8500-8509	. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8019									1 2 2
1100x12999   110	Property Taxes Miscellaneous Funds	8020-8079 8080-8099									Į
8500-8579 8500-8579 8500-8579 8500-8579 9000-2589 9000-2	Federal Revenue	8100-8299									
1000-1999   1000	Other State Revenue	8300-8599									
1000   1899   2000	Outer Local Revenue	8970-8758									
1000 1999   1000   10	All Other Financing Sources	8930-8979									
1000-1999 3000-2999 4000-4999 5000-2	TOTAL RECEIPTS			00'0	00:00	00:00	00:0	000	00:00	00'0	0.0
1000-1999 1000-1			S SCHOOL S								
3000-5359 5000-6359	Clarified Salaries	1000-1999									
911.5199 9200-5599 7500-7589 7500-7589 7500-7589 9310 9320 9320 9320 9320 9320 9320 9320 932	Funlovee Benefits	3000 3000									
7000-5899 7000-5899 7000-5899 7000-5899 7000-5899 7000-5899 7000-5899 7000-5899 7000-5899 9310 9320 9320 9320 9320 9320 9320 9320 932	Books and Supplies	4000-4999									
7000-54599 7000-74599	Services	5000-5999	100								
7500-7469 7500-7469 7500-7469 7500-7269 7500-7269 7500-7269 9111-8199 9111-8199 9100-9269 9320 9320 9320 9320 9320 9320 9320 932	Capital Outlay	6000-6599									
7500-7629 7500-7629 911-8199 9200-9289 9200-9289 9200-9289 9500-9289	Other Outgo	7000-7499									
763977899  763977899  9111-9199  9200-9299  9310  9320	Interfund Transfers Out	7600-7629									
9500-9259 9500-9269 95000-9269	All Other Financing Uses	7630-7699									
9500-9269 9310 9320 9330 9330 9340 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9569 9500-9560 950	TOTAL DISBURSEMENTS			00:00	0.00	00:00	00.00	0.00	00.00	00.00	0.0
9900-9299 9300 9330 9330 9330 9330 9330 9340 9400 9500-9599 95000-9599 95000-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 95000-9599 95000-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 950	EALANCE SHEET TRANSACTIONS	***									
9310 9320	Sach Not In Transaction	0444 0400									
9310 9320 9330	Accounts Becausable	9111-8188									
9320 9320 9320 940 9500 5699 9500 6000 0.0	Due From Other Finds	9200-9299									
9500-95699 9500-95699 9500-96690 9650 9650 9650 9650 9650 9650 9650	Stores	9320									
9500-9509 9650 9650 9650 9650 9650 9650 9650	Prepaid Expenditures	9330									
9500-9599 9510 9540 9540 9550 9540 9550 9500 9500 950	Other Current Assets	9340									
9500-5599 9610 9640 9640 9650 9600 9600 9610 9610 9610 9610 9640 9600 9600 9610 9610 9610 9610 9610 961	SUBTOTAL ASSETS		0.00	00:00	00.00	00.00	0.00	0000	0.00	00.0	0.0
9610 9640 9650 90.00 90.	Account Davable	9500 9500									
9640 9650 9670 9670 9670 9670 9670 9670 9670 967	Due To Other Frinds	0610									
9650 9000 9000 9000 9000 9000 9000 9000	Current Loans	9640								1	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Revenues	9650									
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	SUBTOTAL LIABILITIES		00:0	00:00	00:00	00:00	0000	0.00	00:00	00:00	000
9910  0.00	lonoperating										
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Suspense Cleanng TOTAL BALANCE SHEET	9810						4			
6.000,621,00 6.000,621,00 6.000,621,00 6.000,621,00 6.000,621,00 6.000,621,00 6.000,621,00 6.000,621,00	TRANSACTIONS		0000	0.00	00.00	0.00	0.00	0.00	00.0	0000	00
6,000,621,00 6,000,600,60 6,000,600,60 6,000,600,6	NET INCREASE/DECREASE		D 40 - C	ļ	Court						
6,000,621,00 6,000,621,00 6,000,621,00 6,000,621,00 6,000,621,00 6,000,621,00	(B - C + D)			00.00	00.00	00.00	00.0	0.00	000	0.00	0.0
S. ENDING CASH, PLUS CASH	ENDING CASH (A + E)			6.000,621.00	6.000.621.00	6.000.621.00	6.000.621.00	6.000 621 001	6,000,621,00	6,000,621,00	6 000 621 0
	S. ENDING CASH, PLUS CASH										

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

	į								
	Opject	March	April	May	June	Accruais	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		6.000,621.00	6,000,621.00	6 000 521 001	6,000,621,00		THE PERSON NAMED IN	N. BONGS	1
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							00'0	
Property Taxes	8020-8079							00:0	
Miscellaneous Funds	8080-8089							00'0	
Federal Revenue	8100-8239							0.00	
Other State Revenue	8300-8599							00'0	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							00.00	
All Other Financing Sources	8930-8979							00.0	
TOTAL RECEIPTS		00:00	00:00	0.00	00:0	00:00	00.0	00.00	000
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							00:00	
Classified Salaries	2000-2999							00.0	
Employee Benefits	3000-3999							000	
Books and Supplies	4000-4999							000	
Services	5000-5999							000	
Capital Outlay	6000-6599							000	
Other Outgo	7000-7499							000	
Interfund Transfers Out	7600-7629							000	
All Other Financing Uses	7630-7699							000	
TOTAL DISBURSEMENTS		00'0	00.0	000	00.0	000	00.0	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							000	
Due From Other Funds	8310		0					00.0	
Chorac	0000							000	
OLOTES Disposit Constitution	9250							00:00	
Prepara Experiments	0000							00.0	
Ourel Culterit Assets	9340	1						00.00	5)
SUBIOIALASSEIS		00.0	0.00	0.00	0.00	00:00	0.00	0.00	
Liadrities	ļ								
Accounts Payable	8200-8288							00:0	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	10 10 10
Deferred Revenues	9650	100000	_					00:00	
SUBTOTAL LIABILITIES		00:00	00:00	00:00	0.00	00:00	00:0	0.00	
Nonoperating									
Suspense Cleaning	0166							000	
TOTAL BALANCE SHEET								800	19
TRANSACTIONS		00:00	000	000	000	00.0	000	000	
E NET INCREASE/DECREASE									
(B-C+D)		00:00	0000	000	0.00	0.00	00.0	0000	0.00
F. ENDING CASH (A + E)		6.000,621.00	6,000,621.00	6,000,621.00	6.000.621.00				
TOWN OF THE PROPERTY OF		Bullet							
G. ENDING CASH, PLUS CASH			5		200				
ACCROALS AND ADJUSTINENTS								6,000,621.00	

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	his report during a regular or authorized special
OTICE OF INTERIM REVIEW. All action shall be taken on the eting of the governing board.	his report during a regular or authorized special
o the County Superintendent of Schools:  This interim report and certification of financial condition of the school district. (Pursuant to EC Section 42131)	are hereby filed by the governing board
Meeting Date: December 11, 2013	Signed:
ERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
X POSITIVE CERTIFICATION  As President of the Governing Board of this school dist  district will meet its financial obligations for the current	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school dist district may not meet its financial obligations for the cur	
NEGATIVE CERTIFICATION  As President of the Governing Board of this school dist district will be unable to meet its financial obligations for subsequent fiscal year.	
Contact person for additional information on the interim re	eport:
Name: Germaine Quiter	Telephone: 510 231-1118
Title: Director of Business Services	E-mail: gquiter@wccusd.net

### Criteria and Standards Review Summary

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

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

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RITE	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.		×
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.		×
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.		x
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		×
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	×	
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.	×	

	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?		×
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		x

UPPL	EMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		х
		<ul> <li>If yes, have there been changes since budget adoption in self- insurance liabilities?</li> </ul>	х	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		v
		<ul> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> </ul>		X
		Management/supervlsor/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:		
		<ul> <li>Certificated? (Section S8A, Line 3)</li> </ul>	х	
		<ul> <li>Classified? (Section S8B, Line 3)</li> </ul>	X	2
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	

TICO	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?		x
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?		x
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	х	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

Description	Object Codes	Projected Year Totals (Form 011) (A)	Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Cohumns C	ınd E,					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES			1			
LCFF/Revenue Limit Sources	8010-8099	184,476,664.00	8.40%	199,981,689.00	8.35%	216.675,181.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	- District
3 Other State Revenues	8300-8599	3,803,789.00	1.80%	3,872,257 00	2.30%	3,961,319.00
4. Other Local Revenues	8600-8799	2,483,241.00	-60.40%	983,241 00	0.00%	983,241.00
Other Financing Sources     Transfers In	8900-8929	0,00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(37,826,135.00)	0,60%	(38,052,129.00)	5 89%	(40,292,036.00
6. Total (Sum lines Al thru ASc)		152.937.559.00	9.05%	166,785,058.00	8.72%	181,327,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1					
a. Base Salaries	1			76,205,555 00		79,469,971.00
b. Step & Column Adjustment				762,056 00		794,700.00
c. Cost-of-Living Adjustment				702,020 00		21,100100
d. Other Adjustments		Land St.		2,502,360.90		655,379.00
	1000-1999	76,205,555.00	4.28%	79,469,971.00	1 82%	80,920,050,00
e. Total Certificated Salaries (Sum lines B In thru B1d)	1000-1999	70,203,233,00	4.4070	72,402,211.50	1.0470	80,720,030,00
2. Classified Salarios		1000		21 (87 477 02		22 010 245 00
a Base Sulurius		200		21,687,477.00		22,018,245.00
b. Step & Column Adjustment	1	100000	100	216,875,00	- 1	220,182 00
c. Cost-of-Living Adjustment			-			
d. Other Adjustments				113,893.00	1.444	
<ol> <li>Total Classified Salaries (Sum lines B2n thru B2d)</li> </ol>	2000-2999	21,687,477.00	1.53%	22.018,245,00	1.00%	22.238,427.00
3. Employee Benefits	3000-3999	42.561.669.00	5 84%	45.048,268.00	5 56%	47,550,871 00
4. Books and Supplies	4000-4999	4,828,571.00	2.30%	4,939,628.00	2.50%	5,063,119.00
5. Services and Other Operating Expenditures	5000-5999	11,393,177,00	4.06%n	11,855,220 00	2.50%	12,151,601 00
6. Capital Outlay	6000-6999	853,486.00	2.30%	873,116.00	2.50%	894_944_00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0.45%	990,352.00	0.28%	993 <u>,1</u> 57.00
Other Outgo - Transfors of Indirect Costs     Other Financing Uses	7300-7399	(2,068,111.00)	0.00%	(2,068,111.00)	0.00%	(2,068,111.00)
a. Transfers Out	7600-7629	1,131,683.00	+100.00%	9.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1					
11, Total (Sum lines B1 thru B10)		157,579,374.00	3.52%	163,126,689 00	2 83%	167,744,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			15 -975		-	
(Line A6 minus line B11)		(4,641,815.00)		3,658,369.00		13,583,647.00
D. FUND BALANCE						
<ol> <li>Net Beginning Fund Balance (Form 011, line F1e)</li> </ol>		23,376,077.59		18,734,262 59	1	22,392,631.59
2. Ending Fund Balance (Sum lines C and D1)		18,734,262.59	SUR W. V.	22,392,631.59		35,976,278.59
Components of Ending Fund Balance (Form 011)     Nonspendable	9719-9719	300,000.00	Part I	300,000.00		300,000.00
b. Restricted	9740		A	4		
c. Committed	ľ					
1. Stabilization Arrangements	9750	- 0.00	1			
2. Other Commitments	9760	0 00				
d. Assigned	9780	0.00	The State of the			
c. Unassigned/Unappropriated	,,,,,	5.50	STATE OF THE PARTY OF			
Reserve for Economic Uncertainties	9789	8,786,974.00		8,773,068.00		8,981,374.00
2. Unassigned/Unappropriated	9790	9,647,288.59		13,319,563 59		26,694,904.59
f. Total Components of Ending Fund Bulance		100000			100	
(Line D3f must agree with line D2)		18,734,262.59	The Part of the Pa	22,392,631 59		35,976,278.59

<u>Description</u>	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			TO THE REAL PROPERTY.			
). General Fund		1 1		- 1		
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b Reserve for Economic Uncertainties	9789	8,786,974.00		8,773,068.00		8,981,374.00
c. Unassigned/Unappropriated	9790	9,647,288.59		13,319,563.59		26,694,904.59
(Enter other reserve projections in Columns C and E for subsequent years I and 2, current year - Column A - is extracted)					100	
Special Reserve Fund - Noncapital Outlay (Fund 17)     a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0,00				
c. Unassigned/Unappropriated	9790	0,00		-		
3 Total Available Reserves (Sum lines E1a thru E2c)		18,434,262,59	111	22 092,631 59		35,676,278.59

#### 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.

Revenue in all years based on LCFF claculations. State revenue includes SSC Dartboard COLA for 14-15 and 15-16. Local revenue reduced by \$1.5 million in 14-15 due to City of Richmond no longer providing support for Richmond schools. Contributions reflect on increase in both 14-15 and 15-16 for anticipated increases to Concentration Programs 15-16 also reflects the return of 3% contribution to RRM. In 14-15, line B1d represents an increase of 30 FTE to bring K-3 to 24:1 as well as an additional 12 FTE for projected increase based on estimated enrollment. If 16 line B1d reflects an increase of 11 FTE due to projected enrollment. Line B2d in 14-15 reflects an adjustment to annualize SSA and Local 1 15% increase to salary schedule that begins 1/1/14. In 15-16, benefits reflect an increase for potentical STRS and PERS rate increases. CPI applied to non-salary expenditures in 14-15 of 2.3% and 2.5% in 15-16.

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	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15 Projection	% Chango (Cols. E-C/C)	2015-16 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Column C and E; curront year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	9010 9000	2 504 024 00	0.000/	2 807 027 00	0.000/	7 00/ 02/ 00
LCFF/Revenue Limit Sources     Federal Revenues	8010-8099 8100-8299	7,896,026.00 28,471,412.00	0,00%	7,896,026.00 28,471,412.00	0,00%	7,896,026 00 28,471,412.00
3. Other State Revenues	8300-8599	30,812,737 00	1.80%	31,367,366.00	2,30%	32,088,816.00
4. Other Local Revenues	8600-8799	18,655,582.00	0.00%	18,655,582.00	0.00%	18,655,582.00
5. Other Financing Sources		2.50				
B. Transfors In	8900-8929	0.00	0,00%		0.00%	
b Other Sources c Contributions	8930-8979 8980-8999	0.00 37,826,135.00	0.00%	38,052,129.00	0.00%	40,292,036.00
6. Total (Sum lines Al thru ASc)	8760-8997	123,661,892.00	0.63%	124,442,515.00	2 38%	127,403,872.00
		123,861,892.00	0.63%	124,442,213.00	2.3879	127,403,872.00
B. EXPENDITURES AND OTHER FINANCING USES				- 0		
). Certificated Salaries				TULL TOWARD	Contract of the Contract of th	
a Base Salaries		A STATE OF THE PARTY OF		33,745,562.00		32,783,018.00
b. Step & Column Adjustment		7.77		337,456 00		327,830 00
c. Cost-of-Living Adjustment		234				
d Other Adjustments				(1,300,000.00)		312,721.00
<ol> <li>Total Certificated Salnries (Sum lines B1n thru B1d)</li> </ol>	1000-1999	33,745,562,00	-2.85%	32,783,018.00	1.65%	31,323,569 00
2. Classified Salaries			and the second		100	
a Base Salaries				19,585,564.00		19,276,420.00
b Step & Column Adjustment			The state of the s	195,856.00	T	192,764.00
c. Cost-of-Living Adjustment						
d Othor Adjustments				(505,000.00)	S 100 10 10 10 10 10 10 10 10 10 10 10 10	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,585,564.00	-1.56%	19,276,420.00	1,00%	19,469,184.00
3. Employee Benefits	3000-3999	21,030,286.12	-1.06%	20,807,118.00	0.54%	20,918,920.00
4. Books and Supplies	4000-4999	10,373,751.12	-9.72%	9,365,347.00	7.41%	10,059,001.00
5. Services and Other Operating Expenditures	5000-5999	46,187,367.76	-1.50%	45,493,671.00	1.73%	46,280,608.00
6. Capital Outlay	6000-6999	2,855,745.00	-98,37%	46,427.00	1.00%	46,891.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,536,907 00	0.00%	1,536,907.00	0,00%	1,536,907.00
9. Other Finnneing Uses					E 1 1001	0.07
a. Transfers Out	7600-7629	4,566.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)			2000			
11. Total (Sum lines B1 thru B10)		135,319,749.00	-4.44%	129,308,908 00	1.80%	131,635,080.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		7.1	Mary Control Mary			
(Line A6 minus line B11)		(11,657,857.00)		(4,866,393.00)		(4,231,208.00
D. FUND BALANCE					STATE OF THE	
1. Net Beginning Fund Balance (Form 01), line F1e)		21.983,895.07		10.326,038.07		5,459,645 07
2. Ending Fund Balance (Sum lines C and D1)		10,326,038.07		5,459,645.07		1,228,437 07
3. Components of Ending Fund Balance (Form 011)	1		The latest lates			
n, Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,326,041.96	10000	5,459,645.07		1,228,437.07
c. Committed	1	10.7	(a) have 1	ALLO MARCONELL		
I. Stabilization Arrangements	9750	3-3-06	PR 2	Towns or the	200 000	
2. Other Commitments	9760		The state of the s	State of the last	A FILE	
d. Assigned	9780	- 1 - 1 T	-	C THE RESERVE		
e. Unussigned/Unapproprinted	I		1 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -		1 4 1	
1. Reserve for Economic Uncertainties	9789		LUZOU P	Total State	JC	HA PRINT
2 Unassigned/Unappropriated	9790	(3 89)	The pile of	0:00	7 7 7	0.00
f. Total Components of Ending Fund Balance	Ī					
(Line D3f must agree with line D2)		10,326,038.07	-	5.459,645 07	0.000	1,228,437.07

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 RÉSERVES				S-12-21		1000
I. General Fund		THE RESERVE			10000	
a Stabilization Arrangements	9750	1 1 2 7 1 1	T 10 22 22 2			
b. Reserve for Economic Uncertainties	9789	100000			100	
c. Unassigned/Unappropriated Amount	9790		1000			
Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)		10-5				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		100000				
a. Stabilization Arrangements	9750	and the	1000		1 1 1 1 1 1 1 1	
b Reserve for Economic Uncertainties	9789	100000000000000000000000000000000000000			2000	
c Unassigned/Unappropriated	9790	CHI CO OTHER	1 11 11 11			
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 Budgot Assumptions section of the SACS Financial Reporting Software User Guide.

In 14-15, the amounts recorded in lices B1d and B2d reflect adjustments for positions that were funded by carry-over funds. The amount in B1d for 15-16 reflects the increase of FTE due to increased Concentration funding. Non-salary line items in 14-15 also include reductions for budgets fuoded by carry-over funds. Non-salary budgets increased by CPI of 2.3% in 14-15 based on SSC Darthoard. In 15-16 an increase of 1% was applied to non-salary budgets.

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		cled/Restricted				
Description	Object Cod	Projected Year 'Fotals (Form 011) (A)	% Change (Cols C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		(0)		17.50	(9)	
current year - Column A - is extracted)	1					
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	192,372,690.00	8.06%	207,877,715,00	8 03%	224,571,207 00
2. Federal Revenues	8100-8299	28,471,412,00	0,00%	28,471,412.00	0 00%	28,471,412 00
3 Other State Revenues	8300-8599	34,616,526.00	1.80%	35,239,623.00	2.30%	36,050,135.00
4 Other Local Revenues	8600-8799	21,138,823 00	-7.10%	19,638,823.00	0.00%	19,638,823.00
5. Other Financing Sources			62.10		2000	
a Transfers In	8900-8929	0.00	0.00%	0.00	0 00%	0,00
b. Other Sources	8930-8979	0 0 0	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)		276,599,451.00	5.29%	291,227,573.00	6.01%	308,731,577.00
B. EXPENDITURES AND O'THER FINANCING USES						
Certificated Suluries						
a. Basc Salaries		100000		109,951,117,00		112,252,989 00
b. Step & Column Adjustment				1,099,512,00		1,122,530.00
c Cost-of-Living Adjustment	1			0.00		0.00
d. Other Adjustments				1,202,360.00		868,100.00
e. Total Certificated Sularies (Sum lines Bla thru Bld)	1000-1999	109,951,117.00	2.09%	112,252,989.00	1.77%	114,243,619.00
2. Classified Salaries		CONTRACTOR OF THE PARTY OF THE				
n. Base Salaries				41,273,041 00		41,294,665.00
b. Step & Column Adjustment		100		412,731.00		412,946,00
c Cost-of-Living Adjustment		40.00		0.00		0.00
d Other Adjustments			Section 1997	(391,107.00)	7 4 7 6	0 00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,273,041,00	0.05%	41,294,665.00	1 00%	41,707,611.00
3 Employee Banofits	3000-3999	63,591,955 12	3 56%	65,855,386.00	3.97%	68,469,791 00
	-		-5.90%	17 11 7 12 17 17 17 17 17 17 17	270000000	
4. Books and Supplies	4000-4999	15,202,322.12		14.304,975.00	5.71%	15,122,120.00
5. Services and Other Operating Expenditures	5000-5999	57,580,544.76	-0.40%	57,348,891,00	1.89%	58,432,209.00
6. Cupital Outlay	6000-6999	3,709,231.00	-75.21%	919,543.00	2.47%	941,835 00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0 45%	990,352.00	0.28%	993,157.00
8. Other Ouign - Transfers of Indirect Costs	7300-7399	(531,204.00)	0.00%	(531,204.00)	0.00%	(531,204 00)
Other Financing Uses     a. Transfers Out	7600-7629	1,136,249.00	-100 00%	0 00	0.00%	0.00
b. Other Uses	7630-7699	0,00	0.00%	0.00	0.00%	0.00
	7030-7099	0,00	0.00798	0.00	0.0078	0.00
10. Othor Adjustments	1	292,899,123,00	-0.16%	292,435,597 00	2 37%	299,379,138.00
11. Total (Sum lines B1 thru B10)  C. NET INCREASE (INCREASE) IN FUND BALANCE		272,877,123,00	-0.1074	272,433,397 00	2.3750	299,379,138.00
(Line A6 minus line B11)		(16,299,672.00)	100	(1,208,024.00)		9,352,439.00
D. FUND BALANCE		(10,277,072,007)		(1,208,024.00)		7,332,437 00
1. Not Beginning Fund Bulance (Form 011, line F1e)	1	45,359,972 66		20.000.200.66		27,852,276.66
Net Beginning Fund Balance (Furni VI), the Fie)     Ending Fund Balance (Sum lines C and D1)	+	29,060,300.66		29,060,300.66 27,852,276.66		37,204,715 66
3 Components of Ending Fund Balance (Form 011)		27,000,300,00		27,032,27000		03,404,139.00
a. Nonspendable	9710-9719	300,000.00	100	300,000,00		300,000.00
•	9740	10,326,041.96		5,459,645.07	-	1,228,437.07
b. Restricted	9740	10,320,041.90		3,429,043.07		1,220,437,07
c. Committed	0740	0.00	Section 1994	0.20		
1 Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commiunents	9760	0 00		0.00		0.00
d, Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated	i i			1005 20170		
1. Reserve for Economic Uncertainties	9789	8,786,974.00		8,773,068.00		8,981,374.00
2. Unassigned/Unuppropriated	9790	9,647,284.70		13,319,563.59		26,694,904 59
f. Total Components of Ending Fund Balance					10000	
(Line D3f must agree with line D2)		29,060,300.66	THE RESERVE OF THE PARTY OF	27,852,276.66		37,204,715,66

	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols, E-C/C)	2015-16 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES (Unrestricted except an noted)			The said of the said			
I. General Fund		il		0		
a. Stabilization Arrangements	9750	0.00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	8,786,974.00		8,773,068.00		8,981,374.00
c. Unassigned/Unappropriated	9790	9,647,288.59	N. THE	13,319,563 59		26,694,904.59
d. Negative Restricted Ending Balances					70.00	
(Negative resources 2000-9999) (Enter projections)	979Z	(3.89)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00	7 200	0,00
b. Reserve for Economic Uncertainties	9789	0,00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	The same of	0.00	-	0.00
3. Total Available Reserves - by Amount (Snm lines El thru E2b)		18,434,258.70	to the same	22,092,631.59		35,676,278 5
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.29%		7.55%		11.929
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions		100				
For districts that serve as the administrative onit (AU) of a		12-12-1				
special education local plan area (SELPA)		ALL WATER				
a. Do you choose to exclude from the reserve calculation		No. of Persons				
the pass-through funds distributed to SELPA members?	No	-				
·	NO					
b. If you are the SELPA AU and are excluding special		The State of the S				
education pass-through funds:		Day of the last				
1. Enter the nume(s) of the SELPA(s):		2774 70 19				
		ALC: UNK				
2. Special education pass-through fonds		ī				
(Column A. Fund 10, resources 3300-3499 and 6500-6540,		ľ	200			
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00	20 1 KV		100	
2. District ADA		0.00	1219 14		- 90	
Used to determine the reserve standard percentage level on line F3d			The second second			
		47.040.44	200	11.14.72		200 AUG (4-
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22;	enter projections)	27,968.50		28,228.56		28,571.40
3. Calculating the Reserves			- UTV			(4.1722570
a Expenditures and Other Financing Uses (Line B11)		292,899,123,00	STORES !	292,435,597.00	C III	299,379,138.00
b. Plus: Special Education Puss-through Funds (Line F1b2, if Line F1a	is No)	0.00	TO THE PARTY	0.00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		292,899,123.00	150	292,435,597.00		299,379,138.00
d. Reserve Standard Percentage Level			The state of the s			
(Refer to Form 01CSI, Criterion 10 for culculation details)		3%	100 100	3%	S.L.	39
e. Reserve Standard - By Percent (Line F3c times F3d)		8,786,973.69	The second	8,773,067.91	11 -1 37	8,981,374.14
f. Reserve Standard - By Amount		20,000				200000
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00	1 1 1	0.00	100	
		8,786,973,69	The second	9.00	441	0,00
g Reserve Standard (Greater of Line F3c or F3f)				8,773,967.91		8,981,374.14
h Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		(ES

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

07 61796 0000000 Form NCMOE

Printed: 12/5/2013 7:48 PM

	Fur	nds 01, 09, an	d 62	2013-14
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	292,899,123.00
B. Less all federal expenditures not allowed for MOE				
(Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	28,389,907.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	15 <u>5,</u> 200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,702,746.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	925,867.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	Ale	9:300	7600-7629	1,136,249.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	928,879.00
Tuition (Revenue, in fleu of expenditures, to approximate costs of services for which tuition is received)				
	.Aii	All	8710	0.00
9. PERS Reduction	Alt	AII	3801-3802	0.00
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>		entered, Must i s In lines B, C		
Total state and local expenditures not allowed for MOE calculation     (Sum lines C1 through C10)				6,848,941.00
Plus additional MOE expenditures;     Expenditures to cover deficits for food services			1000-7143, 7300-7439	
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	171,895.00
2. Expenditures to cover deficits for student body activities		ntered. Must r tures in lines a		
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)	1 44			257,832,170.00
F. Charter school expenditure adjustments (From Section IV)			- 501	0.00
G. Total expenditures subject to MOE (Line E plus Line F)				257,832,170.00

West Contra Costa Unified Contra Costa County

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

07 61796 0000000 Form NCMOE

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Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Dally Attendance (Form Al, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		27,968.50
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		27,968.50
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		27,968.50
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,218.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	236,245,084.29	8,471.26
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)</li> </ol>	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	236,245,084.29	8,471.26
B. Required effort (Line A.2 times 90%)	212,620,575.86	7,624.13
C. Current year expenditures (Line I.G and Line II.F)	257,832,170.00	9,218.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE I	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)		
(Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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West Contra Costa Unified Contra Costa County

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

07 61796 0000000 Form NCMOE

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SECTION IV - Detail of Charter School Adjustments (used in Secti	SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)							
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment						
Total abortor colonel adjustments	0.00	0.00						
Total charter school adjustments  SECTION V - Detail of Adjustments to Base Expenditures (used in		0.00						
	Total	Expenditures						
Description of Adjustments	Expenditures	Per ADA						
-								
	1							

Deecription	Direct Costs - I Transfers In 5750	nterfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Other Funds 9310	Due To Other Funds 9610
11 GENERAL FUND								
Expenditure Detail Other Sources/Uses Detail	77,000.00	0.00	0.00	(531,204.00)	0.00	1,138,249.00		200
Fund Reconciliation	1	- 1	- 1	1	0.00			- W -
DI CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Exponditure Dotail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconcillation								
0: SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail	JUL 11 15 15	AS THE	0.0	-	123	10 11		
Other Sources/Uses Detail				-1154				
Fund Reconciliation				7.5				
1) ADULT EDUCATION FUND Expenditure Delail	0.00	0.00	0.00	0.00	- 1			
Other Sources/Uses Detail					1,131,736.00	0.00		
Fund Reconciliation 21 CHILD DEVELOPMENT FUND			1	1		- 1		1000
Expanditure Dotail	18,400.00	0.00	164,647.00	0.00		. 0.1		
Other Sources/Uses Detail			- 1111-1-1-1	-	4,513.00	0.00		10.00
Fund Reconciliation 31 CAFETERIA SPECIAL REVENUE FUND					1			10000
Expenditure Detail	0.00	(100,400,00)	366,557.00	.0.00				
Other Sources/Uses Detail Fund Reconciliation				10000	0.00	0 00		
41 DEFERRED MAINTENANCE FUND				Contract of the last				and Maria
Expenditure Detail	0 00	0.00		- L	2,000,000.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					2,000,000.00	0.00		
51 PUPIL TRANSPORTATION EQUIPMENT FUND						- 1		2 2 2
Expenditure Detail	0.00	0.00	-	I STATE OF THE PARTY OF	0.00	0,00		1000
Other Sources/Uses Dotail Fund Reconciliation		1313	1000000	JE THE	0.00	0,00		100
8 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL DUTLAY		to Year		The Park In the Park				
Expenditure Detail Other Sources/Uses Detail		-			0.00	0.00		
Fund Reconciliation		- 1	200	1				
BI SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			8.00	0.00		THE RESERVE
Fund Reconciliation								1000
BI FOUNDATION SPECIAL REVENUE FUND	222	0.00	200	200		- 1		
Expenditure Oetali Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Recencifiation	S 4 11			THE RES				-
SPECIAL RESERVE PUND FOR POSTEMPLOYMENT BENEFITS	100	10 30 30	(3-3 p	150000				
Expenditure Detail Other Sources/Uses Detail			ALC: UNKNOWN	A. J. Sec.	0.00	0.00		To To
Fund Reconciliation								
11 BUILDING FUND	0.00	0.00	Marie San S	Same of the				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		DATE N	0.00	0 00		
Fund Reconciliation			2 - S III 1					
51 CAPITAL FACILITIES FUND Expenditure Dotail	5,000.00	0,00	Section 1					H-A
Other Sources/Uses Detail	0,000.00	_ 5,55		7	0.00	0.00		1 10 10
Fund Reconciliation			The State of the S	The same of				A
BI STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expendituro Detail	0.00	0.00		-01 444				2
Other Sources/Uses Detail		21.7.	7	Description Market	0.00	0.00		1
Fund Recencifiation			The second	113/431				100
51 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00		THE RESERVE				100
Other Sources/Uses Dotail					0.00	0.00		I DESCRIPTION OF THE PERSON OF
Fund Reconciliation				1 140,000		1		VI.
DI SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS  Exponditure Dotail	0 00	0.00	St. Long Co.					
Other Sources/Uses Detail			- 43.0	111 11 11 12	0.00	2,000,000.00		
Fund Reconcitation of CAP PROJ FUND FOR BLENDED COMPONENT UNITS	U		(T. 15)	7 330				B- I
Expenditure Detail	0.00	0.00	G 21 T	The state of the s				
Other Sources/Uses Dotail					0.00	0.00		Sala.
Fund Reconciliation  I BOND INTEREST AND REDEMPTION FUND		The state of	100 mm					V. Control
Expenditure Detail	THE REAL PROPERTY.		The Park of the last	T-2-1	1 1 1 1 1 1			1000
Other Sources/Uses Detail			10000		0.00	0.00		1000
Fund Recencifiation 1 OEBT SVC FUND FOR BLENDED COMPGNENT UNITS	and the same							100
Expenditure Datail	75 10 10 10 10	100			2.00			
Other Sources/Uses Deteil				104 7	0.00	0.00		
Fund Reconciliation TAX OVERRIDE FUND	3 3 3					- 1		The Parket
Expenditure Detell	Contract of the		- Contract	7 7 7 7 7	4.0	2.05		100
Other Sources/Uses Detail	THE PARTY OF THE	CONTRACTOR OF THE		(F 12 0)	0.00	0.00		
Fund Reconciliation  I DEBT SERVICE FUND	ALL SHARE	1	200	the state of				1000
Expenditure Detail	- March - 1				0.00	0.00		
Other Sources/Uses Dotell		1	1		0.00	0.00		
Fund Reconciliation  I FOUNDATION PERMANENT FUND								-
Expenditure Detail	0.00	0.00	0.00	0.00	7 E -1-1	0.00		THE R
Other Sources/Uses Detail				-		0.00		4-
Fund Reconcillation  CAFETERIA ENTERPRISE FUND			111			10		
Expenditure Detail	0.00	0.00	0.00	0.00				all a
Other Sources/Uses Detail	+			1	0.00	0.00		2 2 2

Page 1 of 2

# 07 81798 0000000 Form SIAI

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

Description	Direct Costs Transfers in 6750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Other Funds 9310	Due To Other Funds 9810
621 CHARTER SCHOOLS ENTERPRISE FUND							100	The state of the s
Expenditure Detail	0,00	0.00	0.00	0.00				
Other Sources/Uses Dolail			100	No. of Concession, Name of Street, or other Designation, Name of Street, or other Designation, Name of Street,	0.00	0.00		ALC: UNKNOWN
Fund Reconciliation			1 100	The second				
831 OTHER ENTERPRISE FUND		1100	All of the last	All the second				D 0 1 1 1 1 1
Expenditure Detail	0.00	0.00	2010	100000000000000000000000000000000000000		3.4		
Other Sources/Uses Detail			- 11 (1940)	THE RESERVE OF	0.00	0.00		
Fund Reconciliation		- 1		DESCRIPTION OF THE PERSON OF T				
BBI WAREHOUSE REVOLVING FUND			A 268					
Expanditure Detail	0.00	0.00		ALC: UNKNOWN				1000
Other Sources/Uses Detail			- m-	Name and Post	0.00	0.00		
Fund Reconciliation			100	ACCRECATE VALUE OF THE PARTY OF				
71 SELF-INSURANCE FUND	59555	10.22		200				
Expenditure Detail	0.00	0.00		-	10.00			
Other Sources/Usos Detail	-	F 16	100	THE REAL PROPERTY.	0.00	0.00		100000000
Fund Reconciliation						2 C ( TO ) ( III )		
11 RETIREE BENEFIT FUND		ACCOUNTS NO.	A Drawn or the	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN		-		The same of the sa
Expenditure Detail			- F. C. S. C.	ALC: UNKNOWN BOOK BOOK BOOK BOOK BOOK BOOK BOOK BOO	20000			THE RESERVE AND ADDRESS OF THE PERSON NAMED IN
Other Sources/Uses Detail			and the second	Contract of the last of the la	0.00	0.000		
Fund Reconciliation								
31 FOUNDATION PRIVATE-PURPOSE TRUST FUND	6-22			THE RESERVE OF				
Expenditure Detail	0.00	0.00		1 1 E				
Other Sources/Uses Detail			1000	The second second	0.00			
Fund Reconcilitation		Action Section	1000		1000	100		170 100 100 100
'81 WARRANT/PASS-THROUGH FUND		The same of the sa		ACCRECATE VALUE OF THE PARTY OF				
Expenditure Detail	100	Section 4	100	The second second				100
Other Sources/Uses Detail	The William		EC 11 (E)	W 17	W 2			- 0 - 9
Fund Reconciliation	100000			No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa	274.2	1		
51 STUDENT BODY FUND	Sales and the last		1000	1000				100
Expenditure Detail	A STREET			The state of the s		-		1000
Other Sources/Uses Detail	- 20 0		or other second	The state of the s	-			the same
Fund Reconciliation			The same of					
TOTALS	100,400,00	(100,400,00)	531,204.00	(531,204.00	3.136,249.00	3,136,249.00		Contract of the last of the la

07 61796 0000000 Form 01CSI

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

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

# **CRITERIA AND STANDARDS**

# 1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

-2.0% to +2.0%

#### 1A. Calculating the District's ADA Variances

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

LCFF/Ravenue 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)	27,970 79	27,992.43	0,1%	Met
1st Subsequent Year (2014-15)	28,401.35	28,228.50	-0.6%	Met
2nd Subsequent Year (2015-16)	29,018.02	28,571.40	-1.5%	Met

#### 1B. Comparison of District ADA to the Standard

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

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

Explanation;				
(required if NOT met)				

# 2. CRITERION: Enrollment

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

# 2A. Calculating the District's Enrollment Variances

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

Enrollment

	2111011111	21 IX		
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	29,530	29,414	-0.4%	Met
1st Subsequent Year (2014-15)	29,902	29,606	-1 0%	Met
2nd Subsequent Year (2015-18)	30,498	29.904	-1.9%	_ Met

#### 2B. Comparison of District Enrollment to the Standard

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

<ol> <li>STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two</li> </ol>	and two subsequent fiscal years
--	---------------------------------

Explanation:	
·	
(requirod if NOT met)	

#### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscai Year	P-2 ADA Unaudited Actuals ( <u>Form A, Lines 3, 6, and 25)</u>	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	27,589	29,978	92 0%
Second Prior Yeer (2011-12)	27,598	29,883	92.4%
First Prior Year (2012-13)	28,037	30,398	92.2%
		92.2%	
Dist	rict's ADA to Enrollment Standard (histori	cal avorage ratio plus 0.5%):	92.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	27,969	29,414	95.1%	Not Met
1st Subsaquent Year (2014-15)	28,229	29,606	05.3%	Not Met
2nd Subsequent Yeer (2015-16)	28,571	29,904	95.5%	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 histerical average retio by more than 0.5%.

Explanation;	The projected enrollment figures exclude Charter Schools while the prior year enrollment includes charter schools
(required if NOT met)	

# 4. CRITERION: LCFF/Revenue Limit

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

District's LCFF/Revenue Limit Standard Percentage Range:

-2 0% to +2.0%

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

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

#### LCFF/Revenue Limit

(Fund 01, Objects 8011, 8012, 8020-6089)

	Budget Adoption	L 1(2) (11(G)(1))		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	160,010,610.00	195,652,018.00	22.3%	Not Met
1st Subsequent Year (2014-15)	165,302,966.00	211,064,236.00	27.7%	Not Met
2nd Subsequent Year (2015-16)	172,481,641.00	227,721,447.00	32.0%	Not Met

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

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

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

Explanation:	At First Interim, components of LCFF that were formerly accounted for in objects 8311, 8434 and 8590 were moved to object 8011.
(required if NOT met)	

#### **CRITERION: Salaries and Benefits**

Fiscal Year

Third Prior Year (2010-11)

First Prior Year (2012-13)

Second Prior Year (2011-12)

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 proloaded,

> Unaudited Actuals - Unrestricted (Resources 0000-1999) Rello of Unrestricted Salaries and Benefits Salaries and Benefits Total Expenditures (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures 123,877,375.09 135,774,847.29 91.2% 123,208,488.26 138,976,036.38 88.7% 133,180,889.38

> > Historical Average Ratio:

144,746,192.37

_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage	19100	5.50	
(Criterion 10B, Line 4)	3 0%	3 0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

92.0%

90.6%

#### 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 extrected; if not, anter Projected Year Totals data, Projected Year Totals data for Current Year ara extracted.

> Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio (Form 011, Objects 1000-3999) (Form 011, Objects 1000-7499) of Unrestricted Salaries and Benefits

Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines 81-86, 810)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	140,454,701.00	158,447,891.00	89.8%	Met
1st Subsequent Year (2014-15)	146,538,484.00	163,126,689.00	89.8%	Met
2nd Subsequent Year (2015-16)	150,709,348.00	167,744,058 00	89.8%	Met

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

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

18. STANDARD MET - Ratio of total unrestricted salarias and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanetion: (required if NOT met)	

#### 8. 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 ranga.

Object Range / Fiscal Year		Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totels (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Payanus (Fund (	04 Objects 9400 S	200) (Form MVD) I los A0)			
Current Year (2013-14)	r, Objects 6 100-6	299) (Form MYPI, Line A2) 21,828,239.00	28,471,412.00	21.504	Yes
1st Subsequent Year (2014-15)		21,628,239.00	28,471,412.00	31.6% 31,6%	Yes
2nd Subsequent Year (2015-16)	1	21,628,239.00	28,471,412.00	31.6%	Yes
		21,020,0001125	20,11,1,12.30	01.570	, 100
Explanation: (required if Yes)	l≅irst /nterim Fe	deral Revenue includes carry-ov	ver from prior year.		
Other State Revenue (Fu	nd 01 Objects 83	00-8599) (Form MYPI, Line A3)			
Current Year (2013-14)		56,190,874.00	34,518,526.00	-38.4%	Yes
1st Subsequent Year (2014-15)	-	57,202,310.00	35,239,823.00	-38.4%	Yes
2nd Subsequent Year (2015-16)		58,460,760.00	36,050,135.00	-38.3%	Yas
	_				111111111111111111111111111111111111111
Explanation: (required if Yes)	Other State Re	venue that is part of LCFF was	eclassified to object 8011 at First Inte	arlm.	
Current Year (2013-14)		20,473,160.00	21,138,823.00	3.3%	No
and Subsequent Year (2015-18)	-	20,473,160.00	19,638,823.00 19,838.823.00	-4.1% -4.1%	No INa
, , ,					
end Subsequent Year (2015-18)  Explanation: (required if Yes)	d 01, Objects 400		19,838,823.00		
and Subsequent Year (2015-18)  Explanation: (required if Yes)  Books and Supplies (Fun	d 01, Objects 400	20,473,180.00	19,838,823.00		
nd Subsequent Year (2015-18)  Explanation: (required if Yes)  Books and Supplies (Fun	d 01, Objects 400	20,473,180.00  0-4999[ (Form MYPI, Line B4)	19,838,823.00	-4 1%	IVa
2nd Subsequent Year (2015-18)  Explanation: (required if Yes)  Books and Supplies (Fun Currant Year (2013-14) Ist Subsequent Year (2014-15)	d 01, Objects 400	20,473,180.00 0-4999[ (Form MYPI, Line B4) 7,635,705.00	19,838,823.00	-4 1% 99.1%	IVa
2nd Subsequent Year (2015-18)  Explanation: (required if Yes)  Books and Supplies (Fun Currant Year (2013-14) Ist Subsequent Year (2014-15)		20,473,160.00  0-4999[ (Form MYPI, Line B4) 7,635,705.00 8,911,326.00	19,838,823.00 15,202,322.12 14,304,975.00 15,122,120.00	-4 1% 99.1% 107.5%	Yes Yes
Explanation: (required if Yes)  Books and Supplies (Fun Currant Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16)  Explanation: (required if Yes)	First Interim bud	20,473,180.00  0-4999[ (Form MYPI, Line B4)	19,838,823.00 15,202,322.12 14,304,975.00 15,122,120.00 eral and State resources.	-4 1% 99.1% 107.5%	Yes Yes
Explanation: (required if Yes)  Books and Supplies (Fun Currant Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16)  Explanation: (required if Yes)  Services and Other Opera	First Interim bud	20,473,180.00  0-4999[ (Form MYPI, Line B4)	19,838,823.00  15,202,322.12  14,304,975.00  15,122,120.00  eral and State resources.	99.1% 107.9% 113.5%	Yes Yes Yes
(required if Yes)  Books and Supplies (Fun Currant Year (2013-14) Ist Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)  Explanation: (required if Yes)  Sorvices and Other Opera	First Interim bud	20,473,180.00  0-4999[ (Form MYPI, Line B4)	19,838,823.00  15,202,322.12  14,304,975.00  15,122,120.00  eral and State resources.	-4 1% 99.1% 107.5% 113.5%	Yes Yes Yes
Explanation: (required if Yes)  Books and Supplies (Fun Current Year (2013-14) est Subsequent Year (2014-15) end Subsequent Year (2015-16)  Explanation: (required if Yes)  Services and Other Opera	First Interim bud	20,473,180.00  0-4999[ (Form MYPI, Line B4)	19,838,823.00  15,202,322.12  14,304,975.00  15,122,120.00  eral and State resources.	99.1% 107.9% 113.5%	Yes Yes Yes

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6B	. Ca	alculating	the	District's	Change in	1 Total	Operating	Revenues	and	Expendit	ures

DATA ENTRY. All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First InterIm Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Oth	er Local Revenue (Section 6A)		1.0560	
Current Year (2013-14)	98.292,273.00	84,226,761.00	-14.3%	Not Met
1st Subsequent Yeer (2014-15)	99,303,709.00	83,349,658.00	-16 1%	Not Met
2nd Subsequent Year (2015-16)	100,562,159.00	84,160,370.00	-16 3%	Not Met
Total Books and Supplies, and Ser	vices and Other Operating Expenditu	3000000	-16 3% 30.8%	Not Met
. , ,		res (Section 6A)	6-100	

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

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

Explanation:	First Interim Federal Revenue includes carry-over from prior year.
Federal Revenue	
(linked from 6A	
if NOT met)	
Explanation:	Other State Revenue that is part of LCFF was reclassified to object 8011 at First Interim.
Other State Revenue	
(linked from 6A	
if NOT met)	
Explanation:	
Other Local Revenue	
(linked from 6A	
If NOT met)	
subsequent fiscal years. Re	ne or more total operating expenditures have changed since budget adoption by more then the standard in one or more of the current year or two lasons for the projected change, descriptions of the methods end assumptions used in the projections, and what changes, if any, will be made to bring the es within the standard must be entered in Section 6A above and will also display in the explanation box below.
Explanation:	First Interim budget includes carry-over for Federal and State resources.
Books and Supplies	
(linked from 6A	
if NOT met)	
Explanation:	First Interim budget includes carry-over for Federal and State resources
Services and Other Exps	The state of the s
(linked from 6A	
if NOT met)	

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# 7. CRITERION: Facilities Maintenance

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

pursuant to Education Code se	ections 17584 (Deferred Mainten	ance) and 17070.75 (Ongoing ar	d Major Maintenance Acco	unt).
A. Determining the District's Compile	ance with the Contribution Requi	rement for EC Section 17584 - De	ferred Maintenance	
NOTE: AB 97 (Chapter 47, Statules of 2	013) eliminated the Deferred Mainte	nance program under the Local Co	ntrol Funding Formula. This se	ection has been inactivated.
B. Determining the District's Com mended by SB 70 (Chapter 7, Stat Account (OMMA/RMA)				
OTE: S8 70 (Chapter 7, Statutes of 2011) 17070.75 from 3 percent to 1 percen	extends EC Section 17070 766 from 20 I. Therefore, the calculation in this secti			s required by EC Section
OATA ENTRY: Budget Adoption data that ex	Budget Adoption  1% Required  Minimum Contribution  (Form 01CS, Item 782c)	ridget Adoption data into lines 1 and 2.7  First Interim Contribution  Projected Year Totals  (Fund 01, Resource 8150,  Objects 8900-8999)	All other data are extracted	
OMMA/RMA Contribution	2,697,162.86	4,500,000.00	Met	
Budget Adoption Contribution (Inform (Form 01CS, Criterion 7B, Line 2c)  status is not met, enter an X in the box that	,,	4,500,000.00		
Explanation:		participate in the Leroy F. Green School te [EC Section 17070.75 (b)(2)(D)]) ded)	Fecilities Act of 1998)	
(required if NOT met and Othar is marked)				

#### **CRITERION: Deficit Spending**

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

> 'Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the Genaral 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.3%	7.6%	11.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	2.5%	4.0%

#### 8B. Calculating the District's Deficit Spending Percentages

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

#### Projected Year Totals

Net Change in Unrestricted Fund Balance

Total Unrestricted Expenditures

and Other Financing Uses (Form 01), Objects 1000-7999) Deficit Spending Level

	(Form O1I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscel Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance Is negative, else N/A)	Status
Current Year (2013-14)	(4,641,815.00)	157,579,374.00	2.9%	Not Met
1st Subsequent Year (2014-15)	3,658,369.00	163,126,689 00	N/A	Met
2nd Subsequent Year (2015-16)	13,583,647,00	167,744,058.00	N/A	Met

#### 8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met) The district has large ending fund balance built up over the course of several years, under the threat of the State's mid-year reduction program. This year the district plans to utilize it's ending fund balance.

9.	CRIT	TERION:	Fund	and Cash	Balancos

# 9A-1. Determining if the District's General Fund Ending Balance is Positive DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years Ending Fund Balanca General Fund Projected Year Totels Fiscal Year (Form 011, Line F2) (Form MYPI, Line D2) Status Current Year (2013-14) 29.060,300.66 Mel 1st Subsequent Year (2014-15) 27,852,276.66 Met 2nd Subsequent Year (2015-16) 37,204,715.66 Met 9A-2. Comparison of the District's Ending Fund Balance to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years Explanation: (required if NOT mat) 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 (Form CASH, Line F, June Column) Fiscal Year Status Current Year (2013-14) 6,000,621.00 Met 9B-2. Comparison of the District's Ending Cash Balance to the Standard DATA ENTRY; Enter an explanation if the atandard is not met.

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

Explanation:	
(required if NOT met)	
(10401100 K (10) Thot)	

#### 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	٥	istrict ADA		
5% or \$63,000 (greater of)	0	10	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/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outley Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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)	27,969	28,229	28,571
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriete 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 extrected.

Current Year

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

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

s distributed to SELPA members?	No	
ınds:		

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540,

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

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

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

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

- Expenditures end Other Financing Uses (Form 01), objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, If Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
   (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount
  - (\$63,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B8)

Current Year Projectad Year Totals	1st Subsequent Year	2nd Subsequent Year
(2013-14)	(2014-15)	(2015-16)
292,899,123.00	292,435,597.00	299,379,138.00
0.00		
292,899,123.00	292,435,597 00	299,379,138.00
3%	3%	3%
8,786,973.69	8.773.067.91	8,981,374.14
0.00	0.00	0.00
8,786,973.69	6,773,067.91	8,961,374.14

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

07 61796 0000000 Form 01CSI

DATA ENTRY: All data ere extracted from fund data and Form MYPI, if Form MYPI does not exist, enter data for the two subsequent yeers.

	Current Year		
Reserve Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
General Fund - Stabilization Arrangements			
(Fund 01, Object 9750) (Form MYPI, Line E1a)	0 00		
General Fund - Reserve for Economic Uncertaintles		7,110m	4.500
(Fund 01, Object 9789) (Form MYP), Line E1b)	8,786,974.00	8,773,068 00	8,981,374.00
General Fund - Unassigned/Unappropriated Amount		1 1 marrow P	-
(Fund 01, Object 9790) (Form MYPI, Line E1c)	9,647,288.59	13,319,563.59	26,694,904.59
General Fund - Negative Ending Balances in Restricted Resources			
(Fund 01, Object 979Z, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(3.89)	0.00	0.00
Special Reserve Fund - Stabilization Arrangements			
(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
Special Reserve Fund - Reserve for Economic Uncartainties		12	
(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
<ol> <li>Special Reserva Fund - Unassigned/Unappropriated Amount</li> </ol>			
(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
District's Available Reserve Amount			
(Lines C1 thru C7)	18,434,258.70	22,092,631.59	35,676,278.59
District's Available Reserve Percentege (Information only)		570	7.5-
(Line 8 divided by Section 10B, Line 3)	6.29%	7.55%	11.92%
District's Reserve Standard			
(Section 10B, Line 7):	8,786,973.69	8,773,067.91	8,981,374.14
Status:	Met	Met	Met

# 10D. Comparison of District Reserve Amount to the Standard

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

1a.	STANDARD MET -	Available reserves have met the standard for the current year and two subsequent fiscal year	۲S.
-----	----------------	--	-----

Explanation: (required if NOT met)			

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SUP	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items \$1 through \$4. 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?  Yes
1b.	If Yes, identify the liabilities and how thoy may impact the budget:
	The District Is working with the Office of Civil Rights on a compliance program. A Title IV Director's position will be added to the ouaget 1/1/14.  Estimated cost is \$155,000.
<b>S2</b> .	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
<b>S3</b> .	Temporary Interfund Borrowings
18.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)
1b.	If Yes, Identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, Identify any of these revenues that are dedicated fer ongoing expenses and explain how the revenues will be replaced or expendituras reduced;

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#### S5. Contributions

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

Identify projected trensfers 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 then five percent since budget adoption.

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

District's Contributions and Transfers Standard;

-5,0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Stalus
1a. Contributions, Unrestricted Gene	ral Fund				
(Fund 01, Resources 0000-1999, 0	Object 8980)				
Current Year (2013-14)	(30,679,677.00)	(37,826,135.00)	23.3%	7,146,458.00	Not Met
1st Subsequent Year (2014-15)	(29,679,677.00)	(38,062,129.00)	28.2%	8,382,452.00	Not Met
2nd Subsequent Year (2015-16)	(29,679,677.00)	(40,292,036.00)	35.8%	10,612,359.00	Not Met
1b. Transfers In, General Fund * Current Yeer (2013-14) 1st Subsequent Yesr (2014-15)	5,800,000.60 2,000,000.00		-100.0%	(5,800,000.00)	Not Met
2nd Subsequent Year (2015-16)	2,000,000.00		-100.0%	(2,000,000.00)	Not Met
1c. Transfers Out, General Fund *		77 7000			
Current Year (2013-14)	0.00	1,138,249.00	New	1,136,249.00	Not 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

1d. Capital Project Cost Overruns

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

No

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

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

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

Explanation; (required if NOT met) 2013-14 First Interim contributions include an increase for EIA and Special Ed Transportation due to reclassification of that revenue to unrestricted object code 8011, as well as an increase to Full Service Community Schools per Board Direction and to regular Special Ed The subsequesnt years reflect these changes as well as increases based on projected increases to LCFF Concentration revenue for those years.

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

Explanation: (required if NOT met) In the Adopted Budget the revenua for Adult Ed and Deferred Maintenance Tier III programs were accounted for in funds 11 and 14 with an annual transfer to the General Fund of \$1million each. 2013-14 also reflected a transfer from the Special Reserve Fund 17 to offset dafacit spending. At First Interim, the accounting for the Adult Ed and Deferred Maintenance revenues, which are part of LCFF, changed to the General Fund, Unrestricted object 8011 and therafore the transfers in from those funds were removed. The transfer from Fund 17 was also removed and the projected current year

<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund

1c.		ransfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years irred, by fund, and whather 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)	Trensfers out reflect a transfer to the Adult Ed program due to the revenue now being accounted for in the Ganeral Fund.
1d.	NO - There have been no or	apital 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 now multiyear commitments\* 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 decreese to funding sources used to pay long-term commitments will be replaced.

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

SBA.	Identification	of the	District's L	ong-term	Commitments
------	----------------	--------	--------------	----------	-------------

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

1.	Does your district have long-term (multiyear) commitments?  (If No, skip items 1b end 2 and sections S6B and S6C)	Yes
	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred     clare hydret adoption?	Yas

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

Type of Commitment	# of Years Remaining		and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases	T CONTROL IN	andrig doctrook total wasy		1
Certificates of Participation	11	Fund 01, 8000-8090, 8600-8999	01. 7438 & 7439	7,915,000
Seneral Obligation Bonds	28	Fund 51, 8000-8090	51, 7433 & 7434	806,095,136
Supp Early Retirement Program			01.54	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do	not Include OF	PEB)*		7
Child Care Portables	0	Fund12 8000-8999	12, 7138 & 7039	0

Type of Commitment (continued)	Prior Year (2012-13) Annuel Payment (P & I)	Current Year (2013-14) Annual Paymant (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Yeer (2015-16) Annual Payment (P & I)
Capital Leases		1.55	(824 27 03	
Certificates of Participation	924,987	925,867	930,352	933,157
General Obligation Bonds	55,913,205	55,111,952	68,597,631	70,391.319
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Child Care Portables	28,823	0	0	Ö
Child Care Portables	28,823	0	.0	0
Child Care Portables  Total Annuali Payments:	28,823	56,037,819	69,527,983	71,324,476

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S6B.	Comparison of the Distri	ct's Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation	if Yes.
1a.	Yes - Annual payments for funded.	long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be
	Explanation: (Required if Yes to increase in total annual payments)	The General Fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect through property taxes.
		es to Funding Sources Used to Pay Long-term Commitments  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?
2.	No - Funding sources will no	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required If Yes)	

#### S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
  - b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
  - c. If Yes to Item 1a, heve there been changes since budget adoption in OPEB contributions?

Yes	
- 1//	
No	

No

OPE8 Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- Are AAL and UAAL based on the district's estimate or an actuarial valuation?
- d. If besed on an actuarial valuation, Indicate the date of the OPEB valuation

Form 01CS, Item S7A)	First Interim
369,355,868.00	369,355,868.00
369.355.868.00	369.355.868.00

Actuerial	Actuariai	
Jul 01, 2012	Jul 01, 2012	

3. DPEB Contributions

 a. OPEB annual required contribution (ARC) per actuarlal valuation or Alternetive Measurement Method

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

(Form 01CS, Item S7A)	First Interim
24,409,135.00	24,409,135.00
25,508,275.00	25.508.275.00
26.689.804.00	26 689 804 00

b OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

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

19,520,845.00	19,616,104.00
21,331,550.00	20,596,909.00
23,323,326.00	21,826,754.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

18,107,053.00	18.107.053.00
19,917,758.30	19,917,758.00
21,909,534.13	21,909,534 00

 d. Number of ratirees receiving OPEB benefits Current Year (2013-14)

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

2,319	2,403
 2,319	2,403
2.319	2,403

#### 4. Comments:

Effective July 1, 2010, fully paid, lifetime benefits are no longer available as a part of the district's program. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

S7B	. Identification	of the District's	s Unfunded Llabilit	v 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 S78) 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 end welfare, or properly and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

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

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

Yes No No

- Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for salf-insurance programs
- Self-Insurance Contributions
  - a. Required contribution (funding) for self-insurance programs Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)
  - b. Amount contributed (funded) for self-insurence programs Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)

(Form 01CS, Item S78)	First Interim	
0.00		0.00
0.00		0.00

Budget Adoption (Form 01CS, Item S78)	First Interim
4,769,299.00	4,761,235.00
4,769,299.00	4,761,235.00
4,769,299.00	4,761,235.00

4,564,652 00	4,654,064.00
4,584,852.00	4,654,064.00
4,584,852.00	4,654,064.00

Comments:

#### S8. Status of Labor Agreements

Analyze the status of employoe labor agreements, identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously retified multiyeer agreements; and include all contracts, including ell 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 aettlement and its impact on the operating budget.

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

	alstrict go	overning board and superintendent.				
S8A.	Cost Analysis of District's Labor A	greements - Certificated (Non-m	anagement) Employ	es		
DATA	ENTRY: Click the appropriate Yes or No	button for "Stalus of Certificated Labo	r Agreements as of the P	revious Repor	ting Period." There are no extracti	ons in this section.
	of Certificated Labor Agreements as	s of budget adoption?	parties SAP	No		
		mplete number of FTEs, then skip to a dinua with section S8A.	SECTION SEA.			
	and the second s	and the second second				
-erun	cated (Non-management) Salary and E	Prior Year (2nd Interim)	Current Year		1st Subsequent Year	2nd Subsequent Year
		<u>(2012-13)</u>	(2013-14)	_	(2014-15)_	(2015-16)
	er of certificated (non-management) full- gulvalent (FTE) positions	1,651.1	1,6	884.0	1,726.0	1,737.
1a,	Have eny salary and benefit negotiation	ns been settled since budget adoption	7	Yes		
	•	d the corresponding public disclosura			E, complete questions 2 and 3.	
		d the corresponding public disclosure	documents have not bee	n filed with the	COE, complete questions 2-5.	
	If No, con	nplete questions 6 and 7.				
1b	Are any salary and benefit negotiations					
	if Yes, co	mplete questions 6 and 7.		Yes		
legoti	etions Settled Since Budget Adoption					
2a.	Per Government Code Section 3547 5(	e), date of public disclosure board me	eting. Jun	12, 2013		
2b.	Per Government Code Soction 3547 5(	emont				
	certified by the district superintendent a			Yes		
	I! Yes, da	te of Superintendent and CBO certific	ation.	12, 2013		
3.	Per Government Code Section 3547.6(	c), was a budget revision adopted				
	to meet the costs of the collective barge	nining agreement? te of budget revision board adoption:	lun	Yes 12, 2013		
	11 105, da	te of budget revision board adoption.	3011	12, 2015		
4.	Period covared by the agreement:	Begin Date: May (	01, 2013	End Date:	Jun 30, 2014	
5.	Salary settlement:		Current Year		1st Subsequent Year	2nd Subsequent Year
	•		(2013-14)		(2014-15)	(2015-16)
	is the cost of salary settlement included	in the interim and multiyear	860			
	projections (MYPs)?	One Year Agreement	Yes		Yes	Yes
	Total cos	of salary settlement	219	,135	1,230,876	1,230,87
	% change	In salary schedula from prior year	1.2%			
		Multiyear Agreement				
	Total cost	of salary settlement				
				11		
		in salary schedule from prior year or text, such as "Reopener")				
	Identify th	e source of funding that will be used to	support multiyear salar	commitments	·	
	General F	The second				
	Golleral F	4114				

6. Cost of a				
	one percent increase in salary and statutory benefits	1,070,327		
		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<ol><li>7. Amount I</li></ol>	ncluded for any tentative salery schedule increases	0	Û	0
Certificated (Nor	n-management) Hezith and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequant Year (2014-15)	2nd Subsequent Year (2015-16)
4 4				
	of H&W benefit changes included in the interim and MYPs?	Yes	y'es :	Yes
	t of H&W benefits	15,118,000	15,478,350	15,573,225
	of H&W cost paid by employer	hard cap 610,1070,1390	nard cap 610,1070,1390	hard cap 510,1070,1390
4 Percent p	projected change in H&W cost over prior year		2.4%	0.6%
Certificated (Nor Since Budget Ad	n-management) Prior Year Settlements Negotiated loption			
	s negotiated since budget adoption for prior year			
settlements includ		No		
	nount of new costs included in the interim and MYPs plain the nature of the new costs:			
Certificated (Non	-management) Stop and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
			1000	
1. Are step a	& column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2. Cost of st	ep & column adjustments	1,070,327	1.081.030	1.091.840
<ol><li>Percent of</li></ol>	hanga in step & column over prior year	1.0%	1,0%	1.0%
	-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Certificated (Non			100111111111111111111111111111111111111	
Certificated (Non				
	gs from attrition included in the budget end MYPs?	Yes	Yes	Yes
Are savin     Are additi	gs from attrition included in the budget end MYPs? onal H&W benefits for those laid-off or retired is included in the interim and MYPs?	Yes	Yes	Yes Yes

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S8B.	Cost Analysis of District's Labor Age	eemsnts - Classified (Non-m	anagement) Employe	es		
DATA	ENTRY: Click the appropriate Yes or No bu	rtton for "Status of Classified Labor	r Agreements as of the P	evious Repoi	rling Period." There are no extraction	ons in this section.
	s of Classified Labor Agreements as of the all classified labor negotiations settled as of					
	If Yes, com	plete number of FTEs, then skip to tue with section S8B.	section S8C.	No		
Class	lfled (Non-management) Salary and Bene	fit Negotiations				
		Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Numb FTE p	er of classified (non-managemant) ositions	1,148.1		170.8	1,170.8	1,170.8
1a.	Have any salary and benefit negotiations	been settled since budget adoption	n?	Yes		
	If Yes, end t	the corresponding public disclosure the corresponding public disclosure lete questions 6 and 7.	e documents have been e documants have not be	iled with the ( en filed with t	COE, complete questions 2 and 3. he COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations at If Yes, comp	III unsettled? plete questions 6 and 7.		Yes		
Negoti 2e.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a).	date of public disclosure board me	eeting: Se	p 25, 2013		
<b>2</b> b.	Per Government Code Section 3547.5(b),		ement			
	certified by the district superintendent end If Yes, dete	chief business official? of Superintendent and CBO certific	cation: Se	Yes 0 25, 2013		
3.	Per Government Code Section 3547.5(c),			Mari		
	to meet the costs of the collective bargain If Yes, date	ing agreement? of budget revision board adoption:	Se	Yes p 25, 2013		
4.	Period covered by the agreement:	Begln Date: Apr	15, 2013	End Dat	ue: Jun 30, 2015	
5.	Salary settlement:		Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (20/15-16)
	Is the cost of salary settlement included in projections (MYPs)?	the interim and multiyear	Yes		Yes	Yes
		One Year Agreement				
	Total cost of	salary settlement	33	8,400	676,800	676,800
	% change In	salary schedule from prior year _ or	1.2%			
		Multiyear Agreement selary settlement				
	% change in	salary schedule from prior year ext, such as "Reopener")				
	` '		CONTRACTOR		01	
	<u>.</u>	ource of funding that will be used	to support multiyear sala	y commilmen	its:	
	General Fun	d				
dan-4	tions Not California					
<del>vegotia</del> 6.	ations Not Set lited  Cost of a one percent increase in salary as	nd stalutory benefits	45	1,200		
٠.	and personal more and all adially di		Сиггеnt Year (2013-14)	,,200	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for eny tentetive salary se	chedule increases	12013-(4)	0	(2014-15)	(2015-16)

Current Year

1st Subsequent Year

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2nd Subsequent Year

Classified (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?	Vee	44	62.2	
2.	Total cost of H&W benefits	Yes 5,692,827	Yes 5 981,494	Yes 5.961,494	
3.	Percent of H&W cost paid by employer	hard cap based on burg unit		hard cap based on barg unit	
4.	Percent projected change in H&W cost over prior year	hard cap based on burg unit	haro cap based on barg unit	naro cap based on oarg unit	
4.	rescent projected change in mayy cost over prior year		4,7%	3.0%	
	lfied (Non-management) Prior Year Settlements Negotiated Budget Adoption				
	ny new costs negotiated since budget adoption for prior year ments 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:				
Class	lfied (Non-management) Step and Column Adjustments	Current Yaer (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	451,200	455,712	460,269	
3,	Percent change in step & column over prior year	1.0%	1.0%	1.0%	
Class	ified (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)	
1.	Are savings from attrition included in the Interim and MYPs?	Yes	Yes	Yes	
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes	
	fled (Non-management) - Other ner significant contract changes that have occurred since budget adoption as	nd the cost Impact of each (i.e., hours	s of employment, leave of absence, bon	uses, etc.):	

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Ş8C.	Cost Analysis of District's Labor Age	reements - Management/Su	pervisor/Confidential Employe	968	
DATA in this	ENTRY: Click the appropriate Yes or No bustices	utton for "Status of Management/	Supervisor/Confidential Labor Agree	ements as of the Previous Reporting Pe	eriod." There are no extractions
	s of Management/Supervisor/Confidentia all managerial/confidential labor negotiation If Yes or n/a, complete number of FTEs, t If No, continue with section S8C.	s settled as of budgot adoption?	Previous Reporting Period		
Mana	gement/Supervisor/Confidential Salary as	nd Benefit Negotietions			
	,	Prior Year (2nd Interim)	Current Yoar	1st Subsequent Year	2nd Subsequent Year
		(2012-13)	(2013-14)	(2014-15)	(2015-18)
Numb confid	er of management, supervisor, and ential FTE positions	150.2	155.2	155.2	155.2
1a,	Have any salary and benefit negotiations if Yes, com-	been settled since budget adoptl plete question 2.	on?		
		lete questions 3 and 4.			
1b.	Are any salary and benefit nogotiations at	•	Yes		
Negot	igtions Settled Since Budget Adoption				
2.	Salary settloment:		Current Year	1st Subsequent Yeer	2nd Subsequent Year
			(2013-14)	(2014-15)	(2015-16)
	is the cost of salary settlement included in	the interim and multiyeer			
	projections (MYPs)?		No	No	No
	Total cost of	f salary settlement			
		alary schedule from prior year lext, such as "Reopener")			
Negoti 3.	ations Not Settled	ad alabeta - basefile	153,782		
٥.	Cost of a one percent increase in salary a	nd statutory benefits	153,782		
			Current Year	1st Subsequent Year	2nd Subsequent Year
			(2013-14)	(2014-15)	(2015-16)
4.	Amount included for eny tentative selary s	chedule increases	0	0	0
	gement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Health	and Welfare (H&W) Benefits		(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes include	ed In the Interim and MYPs?	No	No	No
2.	Total cost of H&W banefits		1,539,243	1,539,243	1,539,243
3.	Percent of H&W cost paid by employer		hard cap based on barg unit	hard cap based on berg unit	hard cap based on burg unit
4.	Percent projected change in H&W cost ov	er prìor year		9.0%	0.0%
	ement/Supervisor/Confidential nd Column Adjustments		Current Year (2013-14)	1st Subsequent Yeer (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in	the budget and MVDe2	Vac	Vac	Ver
2,	Cost of step & column adjustments	i alo adagai ana mirar	Yes 153,782	Yes 155,320	Yes 156,873
3.	Percent change in step and column over p	rior year	1.0%	1.0%	10%
Manag	ement/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
	Benefits (mileage, bonuses, etc.)		(2013-14)	(2014-15)	(2015-16)
	,		, ,		Married St.
1.	Are costs of other benefits included in the	interim and MYPs?	No	No	_ <u>No</u>
2. 3.	Total cost of other benefits	ent actor rent			-
۵.	Percent change in cost of other benefits or	ושאל יטוען יפי			

West Contra Costa Unified Contra Costa County

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

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# S9. Status of Other Funds

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

S9A.	Identification of Other Funds with Negative Ending Fund Balances		
DATA	ENTRY: Click tha appropriete button in Item 1, if Yes, enter data in Item 2 and provida the reports referenced in Item 1.		
1,	Are any funds other than the general fund projected to have a negativa fund balance at the end of the current (iscal year?		
	If Yes, prepare and submit to the reviewing agency a report of ravenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
<ol> <li>If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the explain the plan for how and when the problem(s) will be corrected.</li> </ol>			

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Δ	דומם	IONAL	FISCAL	INDICA	TORS

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

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

A1.		ow that the district will end the current fiscal year with a eigeneral fund? (Data from Criterion 9B-1, Cash Balance, or No)	No
A2.	is the system of personnel p	osition control independent from the payroll system?	Yes
АЗ.	is enrollment decreasing in	both the prior and current fiscal years?	No
A4.	Are new charter schools op- enrollment, either in the price	erating In district boundanes that impact the district's r or current fiscal year?	Yes
A6.	or subsequent fiscel years of	a bargaining agreement where any of the current f the agreement would result in salary increases that projected state funded cost-of-living adjustment?	No
A6.	. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		Yes
<b>A</b> 7.	Is the district's financial syst	em independent of the county office system?	Yes
A8.		eports that indicate fiscal distress pursuant to Education (f Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel official positions within the la	changes in the superintendent or chief business ist 12 months?	No
When p	providing comments for addition	onal fiscal indicators, pleese include the Item number applicable to e	ach comment
	Comments: (optional)	A4. Richmond Charter Academy A6 Effective 07/01/2010, fully paid, lifetime benefits are no longer benefit rate caps depending upon the year they retired.	avallable as a part of the districts program. Certain retirees are subject to health

End of School District First Interim Criteria and Standards Review