November 26, 2013

TO:

Board of Trustees

FROM:

Susan Skipp, Chief Business Official

SUBJECT:

2013-14 First Interim Report

One of the reports that districts are required by the State to complete is the Interim Report. The purpose of this report is to give district administration and Board members an opportunity to review the budget adopted in June and any budget updates that have been submitted since that time. The interim report is a useful tool in determining the financial position of the district.

The first interim report covers the period of July 1 through October 31. After review and action by the Board to accept the report, it is forwarded to Marin County Office of Education for additional review before being submitted to the State.

As part of this report, you will find the 2013-14 First Interim Report and multi-year projections for years 2014-15 and 2015-16.

In reviewing the interim report, you will see the following:

Column A The budget as adopted in June

Column B The budget including any budget updates that the Board has approved

between July 1 and October 31.

Column C Actual revenue and expenditures as of October 31.

Column D The budget including any budget updates processed after October 31.

Column E The difference between budget updates before and after October 31.

Column F The difference above reflected as a percentage.

In Section E of the report is the "Net Increase (Decrease) in Fund Balance." At the time the budget was adopted in June 2013, it was projected that the district would have a net decrease in fund balance of \$1,267,849. After updating the budget and bringing forward the ending fund balance from the unaudited actuals report, the interim report indicates a decrease in fund balance of \$1,692,350. Of this amount \$276,559 in budgeted expenditures are restricted ending balances (carryover) at the end of 2012-13 (\$43,576 in restricted funds and \$232,983 in locally restricted funds). Additionally, there are Assigned Funds of \$199,299. Restricted ending balances at the end of prior year are brought forward as budgeted in the current year which can cause an increase in budgeted expenditures in the current year. For budget activity in 2013-14, there is a net decrease in fund balance of \$1,216,492.

With the uncertainty of Federal Impact Aid and property tax collections, the district usually maintains a high ending fund balance. The higher fund balance sometimes results in deficit spending as the district utilizes the fund balance from prior years. This was particularly true at

the end of 2011-12 and 2012-13 as the district received \$2,392,649 and \$3,969,210 in Federal Impact Aid and \$1,400,000 was the amount budgeted in each year.

Since the SUSD budget was adopted in June, there have been significant changes to how schools funding is allocated. The adopted State budget included legislation to move to a Local Control Funding Formula (LCFF) which completely eliminated the revenue limit model of allocating funds to schools. The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local school boards the maximum flexibility in allocating resources to meet local needs. The LCFF requires that each district prepare a Local Control Accountability Plan (LCAP) which will address how the district will meet the goals and follow the eight areas of state priorities. The LCAP is required to be approved prior to June 30, 2014, and will determine the direction of the 2014-15 budget.

Budgeted revenue has increased \$176,403. Of this amount \$11,854 is from Deferred Revenue (carryover) at the end of 2012-13. Deferred revenue at the end of the past year causes an increase in budgets in both revenue and expenditures. The balance of the difference is from adjustments to revenue after the budget was adopted. For budget activity in 2013-14, there is a net increase in revenue of \$164,549. New revenue sources for Prop 39 Clean Energy Funds and Common Core Standards account for the increase.

As a result of the November 2012 election, the district will receive Prop 30 Education Protection Account funds starting in 2012-13 through 2018-19. The district will also receive funds from Prop 39 Clean Energy Funds for the period of 2013-14 through 2017-18. The State adopted budget included a new funding source for the implementation of Common Core Standards. The projected revenue for all of the above funding sources is included on the budget assumptions sheet that is attached to this letter.

An estimate of property taxes to be collected in 2013-14 has been provided by the Marin and Sonoma County Assessors. The estimates are in the amount of \$6,724,513 which is an increase of 1.62% over the amount collected in 2012-13. Projections for 2014-15 and 2015-16 include a 1% increase each year.

To date, the district has not received any Federal Impact Aid. The budget is \$1,400,000.00.

In the expenditures part of the budget, there have been the following revisions since the budget was adopted in June.

Certificated salaries, classified salaries, and employee benefits have not changed significantly in the current year. Included in the budgets for 2013-14, 2014-15 and 2015-16 is a full-time principal at the high school and a half-time superintendent. The cost of the settlement agreement with a teacher has been included in 2013-14 which is the last year of the agreement.

Negotiations with all units have been settled for 2013-14.

Increases in the areas of books and supplies, services, and capital outlay are the result of budgeting carryover from the prior year and budget updates as information is known.

The Board took action to fully fund the OPEB (Other Post-Employment Benefits) obligation effective with the 2008-09 budget year. According to the most recent actuarial study, the

annual required contribution (ARC) is \$245,945. Because of the poor economic situation, the Board eliminated funding of OPEB beginning in 2010-11; however, the budget does include the cost of health benefits for current retirees on a pay-as-you-go basis. The district pays for retiree health benefits until age 65.

The Parcel Tax was passed by the voters on November 6, 2012, and will continue until June 2021 with an annual inflation factor of 2%.

Included in the report documents are summaries of the budget assumptions used to project the budget for the current year and two succeeding years as required. The assumptions have been revised from the adopted budget as more current information is now available.

The multi-year projection using the assumptions included in the report result in a decrease in fund balance in 2014-15 of \$1,289,942 and \$1,527,794 in 2015-16. By the close of 2015-16, the ending fund balance is projected as follows:

2015-16 ending fund balance	\$1	,671,976
Revolving cash	\$	3,000
Restricted fund balance	\$	190,791
Assigned for district house repairs	\$	16,836
Reserve for economic uncertainty 4%	\$	495,000
Unassigned/Undesignated	\$	966,349

The first interim report will be submitted to Marin County Office of Education with a positive certification.

In addition to the general fund, we have eight other funds. An interim report is included for each of these funds and the following are a few comments on the other funds.

<u>Cafeteria Fund #13</u> The budget in this fund includes the cost of staffing, food, and other services as required to provide a food service program for our students. The transfer from the General Fund has increased to \$240,000. The transfer represents 56% of the food service budget. The balance of funds needed to maintain the food service program or 44% comes from Federal and State reimbursements and the sale of food. The multi-year projection assumes a transfer from the General Fund of \$245,000 in 2014-15, and \$250,000 in 2015-16.

<u>Deferred Maintenance Fund #14</u> Legislation passed in 2008-09 included language that included deferred maintenance funds as part of the Tier III unrestricted funds. This means that the funds received for deferred maintenance are deposited to the unrestricted side of the General Fund. The district is scheduled to receive Deferred Maintenance Hardship funds for 2008-09 through 2013-14 in the amount of \$62,843 to repay the district for the cost of the water tank project at THS and \$136,221 for the roofing project at WMS.

The Board took action on February 18, 2010, to transfer 75% of the funds received in 2009-10 to the Deferred Maintenance Fund and for 50% of the funds received in 2010-11, 2011-12, and 2012-13 to be transferred.

Part of the new LCFF includes a hold harmless for the amount of state aid that each district received in 2012-13. Because of the hold harmless, the district will continue to receive \$236,217 each year that was previously for deferred maintenance. All funds received under

the hold harmless will be unrestricted and can be utilized for any purpose. The current budget and multi-year projections include a transfer to the Deferred Maintenance Fund of approximately \$40,000. The Board has the option of reviewing the amount of the transfer to determine if the amount is sufficient to meet the needs of the district or if the amount should be changed.

<u>Building Fund #21</u> This fund is for the revenue that were generated by the general obligation bond that was passed in November 2009. The funds have been used over the past few years to repay the certificates of participation that were expended on the modular buildings at TES. The bond funds were also expended on the modernization at THS and the district office.

With the payment to the contractor for the THS project, the fund has a very minimal balance and will be closed out during 2013-14.

<u>Special Reserve Fund #40</u> This fund was used for the proceeds of the COP (certificates of participation) and expenditures for the projects at TES and THS. The COP was paid off from the proceeds of the general obligation bond that was passed in November 2009 which released the funds held by the bank as insurance for payment of the COP.

The balance of the funds were used for the THS roof/HVAC project. With the payment to the contractor for the THS project, the fund has a very minimal balance and will be closed out during 2013-14.

OPEB Fund (Other Post Employment Benefits Fund #68 This fund is used for accumulating contributions from the other funds for the payment of current retiree benefits as well as funding the long term liability. An actuarial study was completed as of July 1, 2010, which stated the long-term liability is \$1,798,111. There is a projected ending fund balance of \$111,594.25. Funding of the liability was ceased of July 1, 2009, and will remain unfunded until the financial situation improves and the Board takes action to approve funding.

A new actuarial study will be completed as of July 1, 2013, and the liability will be updated when it is completed.

Multi-year projections for this fund include no changes with the exception of interest earned each year.

<u>Bond Interest and Redemption Fund 51</u> This fund is maintained by Marin County Treasurer and hold the taxes collected for the repayment of the general obligation bonds. The district does not have the ability to access this fund as it is completely under the control of Marin County Treasurer.

<u>Scholarship Fund #73</u> This fund holds the funds donated by the community for scholarships for our students. The scholarships that are awarded each year are paid for this fund.

Multi-year projections for this fund indicate no significant change in fund balance each year.

Beginning in 2010-11, a new fund was opened as a trust account to make payments for the special ed settlement. The trust fund will remain in operation until the final payment is made in 2019-20. This fund is combined with the scholarship fund for reporting purposes in the interim reports.

For the balance of the year, we will continue to monitor all revenue and expenditures and present budget revisions as needed. The next interim report will be presented to the Board for approval in March.

For your reference enclosed is, "Questions Every Board Member Should Ask About Your District's Budget." This document was created by a committee of Board Members and Business Managers in Marin County to highlight several important areas of the interim report.

Please do not hesitate to contact me at (707)878-2226 should you have any questions or concerns.

QUESTIONS EVERY BOARD MEMBER SHOULD ASK ABOUT YOUR DISTRICT'S BUDGET First Interim 2013-14

Enrollment Trends

What is the status of your district's enrollment growth or decline? What is the trend over a three-year period (current year and two years forward)? Is the enrollment projection updated at least annually? Have staffing adjustments been made?

Source location:

Form A

Form 01CSI Standard #1 - 3

Salaries and Benefits

What percentage of the district's unrestricted general fund budget is allocated to salaries and benefits? What is the trend? Is the district above the state average of 80-85%? To what extent is the district relying on local revenue sources to pay for staff?

Source location:

Form 01

Form 01CSI Standard #5

Note: The required AB1200 salary settlement disclosure form is the best source for this information.

Deficit Spending

Is your district deficit spending in the current year? What is the trend? Is deficit spending supported by one-time resources such as fund balance or one-time restricted or unrestricted revenues?

Source location:

Form MYPI

Form 01CSI Standard #8

Cash Flow

To what extent is the district using interfund borrowing for cash flow purposes? Is the district repaying the funds within the statutory period? What is the trend? Is there any point during the year the district has a negative cash flow? Why and how is it addressed?

Source location:

Form CASH

Form 01CSI Standard #9

Fund Balance Trend

What is the trend of changes to the restricted and unrestricted fund balance over a three-year period (current year and two years forward)?

Source location: Form MYPI Form 01CSI Standard #9

Reserves

Is your district able to maintain its reserve for economic uncertainly in the current and two subsequent years based on current unrestricted revenue and expenditure trends?

Source location: Form MYPI Form 01CSI Standard #10

Encroachment

How much are the district's "Contributions to Restricted Programs" in the current year? What is the trend? What other funds or programs are encroaching on the unrestricted general fund and what is the three-year trend?

Source location: Form 01CSI Standard S5

Note: The SACS report only reflects dollar amounts and not specific programs generating the encroachment. Additional analysis by staff would be required as a supplement to Form 01CSI in order to fully answer this question.

Collective Bargaining

Has the district settled collective bargaining agreements in excess of incremental revenue over the past three years? Did the pre-settlement analysis identify an ongoing revenue source to support the agreement or are budget reductions necessary to sustain the total compensation increase?

Source location: Form 01CSI Standard #S8

Note: The SACS report only reports an analysis of revenue sources necessary to fund salary increases at the time of the budget adoption and doesn't determine if this analysis was done proactively to the conclusion of salary negotiations.

SHORELINE UNIFIED SCHOOL DISTRICT BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS 2013-14 First Interim Report - Updated 11-26-13

		Adopted	First	First	First
·	Actual	Budget	Interim	Interim	interim
	2012-13	2013-14	2013-14	2014-15	2015-16
LCFF / Revenue Limit Sources					
Enrollment	550	522	509	495	472
Estimated ADA	519.63	490.37	479.71	467.04	446.80
LCLL / Revenue Limit ADA (use prior year if declining)	552.26	519.63	519.63	479.71	467.04
COLA based on SSC Dartboard dated July 2013	3.24%	1.565%	1.565%	1.80%	2.30%
Deficit Factor (Does not apply to LCFF effective July 1, 2013)	22.27%	18.997%	0.000%	0.000%	0.000%
Property Taxes					
Estimated property taxes	6,617,269	6,708,715	6,724,513	6,775,802	E 842 ECO
Increase in property taxes	0.00%		1.62%		6,843,560 1.00%
nel a la	0.0074	1.5078	1,0270	1.00 /0	1.00 /6
Mandated Costs					
Effective July 1, 2013, the district will received the Mandated Costs Block Gr		24,422	19,356	18,225	17,641
Revenue budgeted when it is received for past years	1,311.00	-	_	-	•
Lottery Revenue				···········	
Unrestricted per ADA	124.25	124.00	126.00	126.00	126.00
Restricted per ADA	30.00	30.00	31.00	31.00	31.00
Class Size Reduction Effective July 1, 2013, CSR is part of the LCFF calculation			0	0	
Projected K-3 CSR enrollment	110	100	U	<u>-</u>	0
Revenue projection	107,100	108,776			
Trevenue projection	107,100	100,770			
Federal Revenue					
COLA projection	0%	0%	0%	0%	0%
Federal Impact Aid	3,961,954	1,400,000	1,400,000	1,400,000	1,400,000
State Revenue					
COLA based on SSC Dartboard dated July 2013	0.00%	1.565%	1.565%	1.80%	2.30%
Recommended COLA to use in budgets	0.00%	1.565%	1.565%	1.80%	2.20%
Transportation Funding (Part of LCFF hold harmless effective July 1, 2013)	553,756	562,422	-		
Categorical State Funding (hold harmless at 12-13 amounts)	1,245,540	•	1,245,540	1,245,540	1,245,540
Basic Aid Fair Share 8.92% of undeficited rev limit		363,811	363,627	363,627	363,627
Net State Aid (Categorical Funding Less Fair Share)			881,913	881,913	881,913
Basic Aid Fair Share 9.57% of undeficited rev limit	378,688				
Revenue and reserve included for Prop 30 EPA Funds	111,234	103,922			
Prop 30 Education Protection Account Funds (2012-13 - 2018-19)			103,922	95,580	92,951
Prop 39 Clean Energy Funds (2013-14 - 2017-18)			54,384	54,384	54,384
Common Core Standards Funds - One Time Funds			111,333		
Local Revenue			I		
Interest income	10,998	5,000	5,000	5,000	5,000
Parcel Tax (Assumes 2% inflation factor)	907,033	925,600	902,444	920,493	938,903
			040.000	245,000	250,000
	100,000	400,000			250,000
Transfer to Cafeteria Fund	196,000	180,000	240,000		ለቢ በበበ
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund	119,806	40,626	40,000	40,000	
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund	119,806 42,000	40,626 42,000	40,000 42,000	40,000 24,000	24,000
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund Cost of retiree health benefits (paid to age 65)	119,806	40,626	40,000	40,000	24,000
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund	119,806 42,000	40,626 42,000	40,000 42,000	40,000 24,000	24,000
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund Cost of retiree health benefits (paid to age 65) Contribution to OPEB Cost of retirement incentive	119,806 42,000 65,651	40,626 42,000 55,352	40,000 42,000 70,386	40,000 24,000 78,820	24,000 57,202 -
Transfer to Cafeteria Fund Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund Cost of retiree health benefits (paid to age 65) Contribution to OPEB Cost of retirement incentive Benefits	119,806 42,000 65,651 - 18,848	40,626 42,000 55,352 - 47,586	40,000 42,000 70,386 - 14,958	40,000 24,000 78,820 - 14,958	24,000 57,202 - 14,958
Transfer to Deferred Maintenance Fund Transfer to Special Ed Settlement Trust Fund Cost of retiree health benefits (paid to age 65) Contribution to OPEB	119,806 42,000 65,651	40,626 42,000 55,352	40,000 42,000 70,386	40,000 24,000 78,820	40,000 24,000 57,202 - 14,958 8.25% 12.500%

	Actual	Adopted Budget	First Interim	First	First
	2012-13	2013-14	2013-14	Interim 2014-15	Interim 2015-16
Workers' Comp	1.580%		2.180%	2.180%	2.180%
Health & Welfare Increase	0.00%	4.67%	4.67%	15.00%	15.00%
Staffing Changes in 2013-14					
Restoration of Administrative Secretary positions:					
Bodega Bay - 5 hours per week		8,425	8,425	8,460	8,460
Tomales Elementary - 2 hours per week		3,540	3,540	3,560	3,565
Tomales High - 10 hours per week		15,140	15,140	16,125	16,770
Restoration of Superintendent Secretary - 40 hours per week		72,000	68,228	84,877	90,446
Restoration of Tech Support - 10 hours per week		19,230	13,695	18,650	19,588
Restoration of Food Service Assistant - 5 hours per week		5,575	5,575	5,600	5,665
Credentialed PE teachers at elementary schools 1.5 fte		140,000	113,723	119,418	126,427
English/ELD teacher at THS 1.0 fte		99,250	87,355	91,219	95,902
AP Spanish teacher at THS .20 fte (13-14 only)		17,730	17,828	_	_
Retiree .60 fte		(79,850)	(79,850)	(82,440)	(86,140)
Special Ed 1:1 Aide (2) at TES		-	63,666	67,294	70,819
TOTAL CHANGE		301,040	317,325	332,763	351,502
Other Changes in 2013-14		· · · · · · · · · · · · · · · · · · ·			
Restoration of Summer School for all years	46,741	50,000	50,000	50,000	50,000
Restoration of Walker Creek Program for 5th graders for all years		15,000	15,000	15,000	15,000
TOTAL CHANGE		65,000	65,000	65,000	65,000

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	6,788,994.00	7,403,079.00	501,696,28	7,403,079.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,632,665.00	1,650,370.01	11,289.54	1,650,370.01	0.00	0.0%
3) Other State Revenue		8300-8599	817,367.00	315,319.35	61,627.39	315,319.35	0.00	0.0%
4) Other Local Revenue		8600-8799	1,502,252.00	1,548,913.00	203,169.19	1,548,913.00	0.00	0.0%
5) TOTAL, REVENUES			10,741,278.00	10,917,681,36	777,782.40	10,917,681.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,799,180.00	4,787,411.00	1,056,311.44	4,787,411.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,276,369.00	2,276,485.00	641,969.12	2,276,485.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,658,231.00	2,706,062.00	783,861.95	2,706,062.00	0.00	0.0%
4) Books and Supplies		4000-4999	447,642.00	948,459.79	206,955.28	948,459.79	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,450,079.00	1,672,984.94	463,669.05	1,672,984.94	0.00	0.0%
6) Capital Outlay		6000-6999	5,000.00	66,629.00	61,625.86	66,629.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000,00	110,000.00	0.00	110,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,746,501.00	12,568,031.73	3,214,392.70	12,568,031.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,005,223.00)	(1,650,350.37)	(2,436,610,30)	(1,650,350.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0,00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	262,626.00	42,000.00	0.00	42,000.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0,00	0.00	0,00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0,00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(262,626.00)	(42,000.00)	0.00	(42,000,00)		-

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,267,849.00)	(1,692,350,37)	(2,436,610.30)	(1,692,350,37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,631,455.89	6,182,062.39		6,182,062.39	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,631,455.89	6,182,052.39		6,182,062.39		
d) Other Restatements		9795	0.00	0.00		0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,631,455.89	6,182,062.39		6,182,062.39		
2) Ending Balance, June 30 (E + F1e)			4,363,606.89	4,489,712.02		4,489,712.02		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000,00		
Stores		9712	0.00	0.00		0,00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18.00	137,751.00		137,751.00		M. 14.
c) Committed Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	221,974.00	14,508.00		14,508.00		
District House Repairs	0000	9780	14,508.00					
District House Repairs	0000	9780		14,508.00				
District House Repairs	0000	9780				14,508.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	480,281.00	504,317.00		504,317.00		
Unassigned/Unappropriated Amount		9790	3,658,333,89	3,830,136.02		3,830,136.02		

741. 44		Revenues	, Expenditures, and C	hanges in Fund Balar	ice			FUI(II) U
Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES				1		\	λ=/	
Principal Apportionment								
State Aid - Current Year		B011	(23,643.00)	855,270.00	390,340,00	855,270.00	0.00	0.0%
Education Protection Account State Aid - Current	Year	8012	103,922.00	103,922.00	27,809.00	103,922.00	0.00	0.0%
Charler Schools General Purpose Entillement - S	itate Aid	8015	0.00	0.00	00.0	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemplions		8021	50,000.00	49,543.00	0.00	49,543.00	0,00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0,00	0.0%
Other Subventions/In-Lieu Taxes		8029	0,00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Rolf Taxes		8041	6,485,715.00	6,494,937.00	0,00	6,494,937.00	0.00	0.0%
Unsecured Roll Taxes		8042	173,000.00	176,105.00	80,438.28	176,105,00	0,00	0.0%
Prior Years' Taxes		8043	0.00	3,928,00	2,714.54	3,928,00	0,00	0.0%
Supplemental Taxes		6044	0.00	0.00	0.00	0.00	0,00	
Education Revenue Augmentation		0044	0.00	0,00	0.00	0.00	00,0	0.0%
Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0,00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0,00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0,00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0,00	0.00	0.00	0.00	
Other In-Lieu Taxes		8082	0.00	0,00	788.92	0.00		0.0%
Less: Non-LCFF/Revenue Limit		0002	0.00	0,04	100.32	0.00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00	(394.46)	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			6,788,994.00	7,683,705.00	501,696.28	7,683,705.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit								
Transfers - Current Year	0000	8091	(144,678,00)	(280,626.00)	0.00	(280,626.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	00.0	0.0%
Community Day Schools Transfer	2430	8091	0.00	0,00	0.00	0,00	0.00	0.0%
Special Education ADA Transfer	6500	8091	144,678.00	0,00	0.00	0,00	0.00	0.0%
All Other LCFF/Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0,00	0.00	0,00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property T	axes	8096	0.00	0.00	0.00	0.00	0,00	0.0%
Property Taxes Transfers		8097	0.00	0,00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES FEDERAL REVENUE			6,788,994.00	7,403,079.00	501,696,28	7,403,079.00	0.00	0,0%
Maintenance and Operations		8110	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
Special Education Entitlement		8181	112,740.00	112,740.00	0.00	112,740.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		B220	0.00	0.00	0.00	0.00	0,00	0.0%
Forest Reserve Funds		B260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0,00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00		
• •							0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

		Revenues,	Expendilures, and C	hanges in Fund Balan	ice			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	37,297.00	38,468.48	999,50	38,468.48	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	22,523.00	35,668.94	10,251.82	35,668.94	0,00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0,00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	23,445,00	23,445.00	0.00	23,445.00	0.00	0.0%
NCLB; Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0,00	0.00	0.00	0.0%
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,060.00	3,469.36	38.22	3,469.36	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	34,600.00	36,578.23	0.00	36,578.23	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,632,665.00	1,650,370.01	11,289.54	1,650,370.01	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0,00	0.00	0.00	00,0	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement	2055 2050							
Current Year	6355-6360	8311	0.00	0.00	0,00	0.00	0,00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0,0%
Special Education Master Plan Current Year	6500	8311	0.00	0,00	0,00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0,0%
Home-to-School Transportation	7230	B311	470,118.00	0.00	0.00	0,00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,800.00	0,00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0,00	0.00	0.00	0.00	0,0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0,00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0,00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	00.0	0,00	0.0%
Class Size Reduction, K-3		8434	108,776.00	0.00	0.00	0.00	0,00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,422.00	19,356.00	0.00	19,356.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	83,254.00	84,876.00	4,656.10	84,876.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other							**************************************	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		857 6	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	0,00	0,00	0.00	0,00	0,0%
School Based Coordination Program	7250	B590	0.00	0.00	0,00	0,00	0,00	0.0%
After School Education and Safety (ASES)	6010	B590	0.00	31,923.47	148,41	31,923.47	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcoho!/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0,00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	, 0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0,00	0,00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue California Dept of Education	All Other	85 9 0	14,997.00	179,163.88	56,822.88	179,163.88	0.00	0.0%

Shoreline Unified Marin County

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			817,367.00	315,319.35	61,627.39	315,319.35	0.00	0.0%

		Revenues,	Expenditures, and C	hanges in Fund Balan	ce			
Description	Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE			1		, , ,	1		
Other Local Revenue County and District Taxes		:			,			
Other Restricted Levies Secured Roll		B615	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		4510	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8621	925,600.00	902,444.00	0.00	902,444.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	00,0	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent No	on-LCFF/Revenue							
Limit Taxes		8629	0.00	0.00	0,00	0.00	0.00	0.0%
Sales								
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	00,0	0.00	0.0%
Food Service Sales		8634	0,00	0,00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0,00	0.0%
Leases and Rentals		8650	12,816.00	12,816.00	4,272.00	12,816.00	0.00	0.0%
Interest		8660	5,000.00	5,000,00	1,452.42	5,000,00	0.00	0.0%
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		8671	00,0	0,00	0.00	0.00	0.00	0.00/
Adult Education Fees							00,0	0.0%
Non-Resident Students		8672	0.00	0,00	0.00	0,00	0,00	0.0%
Transportation Fees From Individuals	7000 7040	8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	10,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	30,000.00	40,000.00	791,40	40,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0,0%
Other Local Revenue				0.00	554.45			5 504
Plus: Misc Funds Non-LCFF/Revenue Lin		8691	0,00	0.00	394.46	0.00	0,00	0.0%
Pass-Through Revenues From Local Sou	rces	8697	00,0	0.00	0.00	0.00	0,00	0.0%
All Other Local Revenue		8699	293,197.00	359,237.00	196,258.91	359,237.00	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	3,777.00	0.00	3,777.00	0.00	0.0%
Transfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	6791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	225,639.00	225,639.00	0,00	225,639,00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0,00	0.00	0.0%
ROC/P Transfers	0,000	0,30						
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charler Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	00.0	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,502,252.00	1,548,913.00	203,169.19	1,548,913.00	0.00	0.0%
TOTAL, REVENUES			10,741,278.00	10,917,681.36	777,782,40	10,917,681.36	0.00	0.0%

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	3,974,670.00	3,917,846.00	810,557.03	3,917,846.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	307,862.00	307,862.00	72,891.81	307,862.00	0,00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	489,086.00	521,352,00	164,268.10	521,352.00	0,00	0.0%
Other Certificated Salaries	1900	27,562.00	40,351.00	8,594.50	40,351.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		4,799,180.00	4,787,411.00	1,056,311.44	4,787,411.00	00,0	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	675,465.00	697,272.00	165,081.50	697,272.00	0.00	0.0%
Classified Support Salaries	2200	830,275.00	824,084.00	248,115.79	824,084.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	235,659.00	230,176.00	85,761,33	230,176.00	0,00	0.0%
Clerical, Technical and Office Salaries	2400	527,387.00	512,953.00	142,155.68	512,953.0D	0.00	0.0%
Other Classified Salaries	2900	7,583.00	12,000.00	854,82	12,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	***	2,276,369.00	2,276,485.00	641,969.12	2,276,485.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	391,206.00	388,308.00	87,282.92	388,308,00	0.00	0,0%
PERS	3201-3202	259,891.00	264,639.00	67,555.40	264,639.00	0.00	0,0%
OASDI/Medicare/Alternative	3301-3302	244,803.00	244,743.00	61,470.59	244,743.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	1,485,166.00	1,476,986.00	472,335.68	1,478,986.00	0.00	0.0%
Unemployment Insurance	3501-3502	35,424.00	34,870.00	875.64	34,870.00	0.00	0.0%
Workers' Compensation	3601-3602	154,267.00	192,581.00	75,347.69	192,581.00	0.00	0.0%
OPEB, Allocated	3701-3702	55,352.00	70,386.00	17,764.99	70,386.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	32,122.00	31,549.00	1,229.04	31,549.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,658,231.00	2,706,062.00	783,861.95	2,706,062.00	0.00	0,0%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	22,643.00	58,421.55	4,636.12	58,421.55	0.00	0.0%
Books and Other Reference Materials	4200	26,499.00	55,025.09	14,192.78	55,025.09	0.00	0,0%
Materials and Supplies	4300	398,500.00	792,573.15	156,150.11	792,573.15	0.00	0.0%
Noncapitalized Equipment	4400	0,00	42,440.00	31,976.27	42,440.00	0.00	0,0%
Food	4700	0,00	0.00	0,00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		447,642.00	948,459.79	206,955,28	948,459.79	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	57,236.00	74,269.94	15,407.76	74,269.94	0.00	0.0%
Dues and Memberships	5300	14,310.00	15,090.00	13,142.45	15,090.00	0.00	0.0%
Insurance	5400-5450	50,009.00	44,339,00	42,338.75	44,339.00	0.00	0.0%
Operations and Housekeeping Services	5500	321,250.00	322,750.00	66,467,25	322,750.00	00,0	0,0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	130,279.00	135,674.00	66,933.38	135,674.00	0.00	0.0%
Transfers of Direct Costs	5710	0,00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and	foco	040 000 00	1,014,862.00	238,627.70	1,014,862.00	0,00	0.0%
Operating Expenditures	5800	810,995.00				0,00	0.0%
Communications	5900	66,000.00	60,000.00	20,131.10	30,000.00	2.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,450,079.00	1,672,984.94	463,669.05	1,672,984.94	0.00	0.0%

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

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Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
	6100	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%
	6300	0.00	0.00	0.00	0,00	0.00	0.0%
	6400	5,000.00	66,629.00	61,625.86	66,629.00	0,00	0.0%
	6500	0.00	0.00	0.00	0.00	0.00	0.0%
		5,000.00	66,629.00	61,625.86	66,629.00	0.00	0,0%
ect Costs)							
	7110	0.00	0,00	0.00	0.00	0.00	0.0%
	7130	0.00	0,00	0.00	0.00	0.00	0.0%
5							
	7141	0.00	0.00	0.00	0.00	0.00	0.0%
	7142	110,000.00	110,000.00	0,00	110,000.00	0.00	0.0%
	7143	0.00	0.00	0.00	0.00	0.00	0.0%
	7211	0.00	0.00	0,00	0.00	0.00	0.0%
	7212	0.00	0.00	0,00	0.00	0.00	0.0%
	7213	0.00	0.00	0,00	0.00	0.00	0,0%
ionments							5.00
							0.0%
		***************************************					0.0%
6500	7223	0.00	0.00	0,00	0.00	0,00	0.0%
6360	7221	0.00	0.00	0,00	0.00	0.00	0.0%
6360	7222	0.00	0.00	0,00	0.00	0.00	0.0%
6360	7223	0.00	0.00	0.00	0.00	0,00	0.0%
All Other	7221-7223	0.00	0.00	0.00	0.00	0,00	0.0%
	7281-7283	00,0	0.00	0.00	0,00	00,0	0.0%
	7299	0.00	0.00	0.00	0.00	0,00	0.0%
	743B	0.00	0.00	0,00	0.00	0.00	0.0%
	7439	0.00	0.00	0.00	0.00	0.00	0,0%
of Indirect Costs)		110,000.00	110,000.00	0.00	110,000.00	0,00	0.0%
COSTS							
	7310	0.00	0.00	0.00	0.00		
	7350	0.00	0.00	0.00	0.00	00,0	0.0%
NDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
		11,746,501.00	12,568,031.73	3,214,392.70	12,568,031.73	0,00	0.0%
	ionments 6500 6500 6500 6360 6360 All Other	Resource Codes 6100 6170 6200 6300 6400 6500 act Costs) 7110 7130 5 7141 7142 7143 7211 7212 7213 donments 6500 7221 6500 7222 6500 7223 All Other 7221-7223 7281-7283 7299 7438 7439 of Indirect Costs) COSTS	Resource Codes	Codes	Codes	Color Colo	Resource Codes

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS					1.1			
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0,0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	40,626.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	180,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	42,000,00	42,000.00	0.00	42,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		,,,,	262,626.00	42,000.00	0.00	42,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0,00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0,00	0.00	0.0%
Other Sources		0000	3.33					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0.00	0,00	0.00	0.0%
Long-Term Debt Proceeds		0000						
Proceeds from Certificates								
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0,00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0,00	0.00	0.00	0.00	0.00	0.076
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0,0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USE	S		(262,626.00)	(42,000.00)	0,00	(42,000.00)	0.00	0.0%
[10 - D + C - G + E]								

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

		Revenues,	expenditures, and C	nanges in Fund Balan	CB		·	
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES		,				,		
1) LCFF/Revenue Limit Sources		8010-8099	6,644,316.00	7,403,079.00	501,696.28	7,403,079.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	200,234.00	69,935.00	2,012.17	89,935.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,816.00	116,046.00	60,416.24	116,046.00	0.00	0.0%
5) TOTAL, REVENUES			8,292,366.00	9,009,060.00	564,124.69	9,009,060.00		1: 1
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,914,805.00	3,868,611.00	870,774.23	3,868,611.00	00,0	0.0%
2) Classified Salaries		2000-2999	1,013,930.00	1,633,093.00	473,751.24	1,633,093.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,819,376.00	2,100,788.00	617,166.56	2,100,788.00	0.00	0.0%
4) Books and Supplies		4000-4999	180,933.00	641,434.35	152,815.96	641,434.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	781,503.00	907,393.00	319,525.64	907,393.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	58,394.00	53,390.86	58,394.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,120.00)	(14,923.00)	0.00	(14,923.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,656,427.00	9,194,790,35	2,487,424.49	9,194,790.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		635,939.00	(185,730.35)	(1,923,299.80)	(185,730.35)		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	220,626.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0,00	0.00	0.00	0.00	0.0%
a) Sources				0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	1				
3) Contributions		8980-8999	(1,683,162.00)	i '		(1,367,812.00)	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(1,903,788.00)	(1,367,812.00)	0.00	(1,367,812.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,267,849.00)	(1,553,542.35)	(1,923,299,80)	(1,553,542.35)		
F. FUND BALANCE, RESERVES							Манилический	and the same
,							now year	
1) Beginning Fund Balance		9791	5,631,437.89	5,905,503,37		5,905,503,37	0.00	0.0%
a) As of July 1 - Unaudited						0.00	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00				0,0%
c) As of July 1 - Audited (F1a + F1b)			5,631,437.89	5,905,503.37		5,905,503.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d))		5,631,437.89	5,905,503.37		5,905,503.37		
2) Ending Balance, June 30 (E + F1e)			4,363,588.89	4,351,961.02		4,351,961.02		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	3,000.00	3,000,00		3,000.00		
Stores		9712	0.00	0,00		0,00		
			0.00	0.00		0.00		
Prepaid Expenditures		9713		***************************************				
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0,00		0.00		
d) Assigned						445000		
Other Assignments		9780	221,974.00	14,508.00		14,508.00		
District House Repairs	0000	9780	14,508.00					
District House Repairs	0000	9780		14,508.00				
District House Repairs	0000	9780				14,508.00		•
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	480,281,00	504,317.00		504,317.00		
Unassigned/Unappropriated Amount		9790	3,658,333.89	3,830,136.02	hainina l	3,830,136.02		

	Revenues	, Expenditures, and Cl	nanges in Fund Balan	CB			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES		V-2/	\='_	λ=/	. 1-1		
Principal Apportlonment							
State Aid - Current Year	8011	(23,643.00)	855,270.00	390,340.00	855,270.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012	103,922.00	103,922.00	27,809.00	103,922.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	00,0	0.00	0.00	0.00	0.0%
State Aid - Prior Years	8019	0,00	0,00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	8021	50,000.00	49,543.00	0.00	49,543.00	0.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	. 0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	6,485,715.00	6,494,937.00	0.00	6,494,937.00	0.00	0.0%
Unsecured Roll Taxes	8042	173,000.00	176,105.00	80,438.28	176,105.00	0.00	0.0%
Prior Years' Taxes	8043	0,00	3,928.00	2,714.54	3,928.00	0.00	0.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation						LIL AMERICA	
Fund (ERAF)	8045	0,00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Taxes	8048	0,00	0.00	0.00	0.00	0.00	0,0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	788.92	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit							
(50%) Adjustment	8089	0.00	0.00	(394.46)	0.00	00.0	0.0%
Subtotal, LCFF/Revenue Limit Sources		6,788,994.00	7,683,705.00	501,696.28	7,683,705.00	0.00	0.0%
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit							
Transfers - Current Year 0000	8091	(144,678.00)	(280,626.00)	0.00	(280,626.00)	0.00	0.0%
Continuation Education ADA Transfer 2200	8091						
Community Day Schools Transfer 2430	8091						
Special Education ADA Transfer 6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes	8096	00,0	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	B097	00,0	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0,00	0.00	0.00	, 0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		6,544,316.00	7,403,079.00	501,696.28	7,403,079.00	0.00	0.0%
FEDERAL REVENUE							
Maintenance and Operations	B110	1,400,000.00	1,400,000.00	0.00	1,400,000.00	00.0	0,0%
Special Education Entitlement	8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs	8220	0.00	0,00	0.00	0.00		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0,00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0,00	0.0%
FEMA	8281	0.00	0.00	00.0	0.00	0,00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00		

	Revenues, Expenditures, and Changes in Fund Balance											
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)				
NCLB: Title I, Part A, Basic Grants												
Low-income and Neglected	3010	8290										
NCLB: Title I, Part D, Local Delinquent												
Program	3025	8290						. :				
NCLB: Title II, Part A, Teacher Quality	4035	8290										
NCLB: Title III, Immigration Education Program	4201	8290						1 1 1 1				
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290										
NCLB: Title V, Part B, Public Charter Schools	4540	8290										
Grant Program (PCSGP)	4610 3011-3020, 3026-	azan			45.420.00							
Other No Child Left Behind	3205, 4036-4126, 5510	8290						1, 14				
	3500-3699											
Vocational and Applied Technology Education		8290										
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00	0.00		5.50(
All Other Federal Revenue	All Other	8290	0.00	0.00	0,00	0.00	0,00	0.0%				
TOTAL, FEDERAL REVENUE			1,400,000.00	1,400,000.00	0,00	1,400,000.00	0.00	0.0%				
OTHER STATE REVENUE												
Other State Apportionments												
Community Day School Additional Funding												
Current Year	2430	8311										
Prior Years	2430	8319						1				
ROC/P Entitlement												
Current Year	6355-6360	B311										
Prior Years	6355-6360	8319										
Special Education Master Plan Current Year	6500	8311										
Prior Years	6500	8319										
Home-to-School Transportation	7230	8311										
Economic Impact Aid	7090-7091	8311										
Spec. Ed. Transportation	7240	8311										
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%				
All Other State Apportionments - Prior Years	All Other	B319	0.00	0.00	0.00		0,00	0.0%				
Year Round School Incentive	All Office	B425	0.00	0.00	0.00		0.00	0.0%				
Class Size Reduction, K-3		8434	108,776.00	0.00	0.00		0.00	0.0%				
Child Nutrition Programs		8520	0.00	0.00	0.00							
Mandated Costs Reimbursements		8550	24,422.00	19,356.00			0.00	0.0%				
Lottery - Unrestricted and Instructional Materia	ale.	8560	67,036.00	68,117.00			0,00	0.0%				
Tax Relief Subventions	313	0000										
Restricted Levies - Other												
Homeowners' Exemplions		8575	0.00	0,00	0.00	0.00						
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%				
School Based Coordination Program	7250	8590										
After School Education and Safety (ASES)	6010	B590										
Charter School Facility Grant	6030	B590										
Drug/Alcohol/Tobacco Funds	6650, 6690	B590				Kilin dika		:				
Healthy Start	6240	6590										
Specialized Secondary	7370	6590										
School Community Violence												
Prevention Grant	7391	8590										
Quality Education Investment Act	7400	8590						<u> </u>				
All Other State Revenue	All Other	8590	00.0	2,462.00	0.00	2,462.00	0.00	0.0%				

Shoreline Unified Marin County

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			200,234.00	89,935.00	2,012.17	89,935.00	0.00	0.0%

	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)
Description OTHER LOCAL REVENUE	Resource Codes	Codes	(A)			(D)	<u>, , , , , , , , , , , , , , , , , , , </u>	<u></u>
THER LOCAL REVENUE								
Other Local Revenue County and District Taxes								· ·.
Other Restricted Levies Secured Roll		8615	0.00	0.00	. 0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		1.15
Prior Years' Taxes		8617	0.00	0,00	0.00	00,0		
Supplemental Taxes		8618	0.00	0,00	0.00	0.00		1
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0,00	0,00	0.00	0.00	0.0%
Other		8622	0.00	0.00	00,0	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LC Limit Taxes	CFF/Revenue	8629	0.00	0.00	0.00	0.00		
		0025	[0.00		0.00		
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0,00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	00,0	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0,0%
Leases and Rentals		8650	12,816.00	12,816.00	4,272.00	12,816.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,452.42	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Inc	restments	8662	00,0	0,00	0.00	0.00	0.00	0.0%
Fees and Contracts		5542						
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0,00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	30,000.00	40,000.00	791.40	40,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (5	i0%) Adjustment	8691	0.00	0.00	394,46	0.00	0.00	%۵,0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0,00	0.00		
All Other Local Revenue		8699	0.00	54,453.00	53,505.96	54,453.00	0.00	0.0%
Tuitlon		8710	0,00	0,00	00.0	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	3,777.00	0.00	3,777.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	B793						
ROC/P Transfers From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments	•							
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	B792	0.00	1	0.00	0.00	0.00	0.0%
From JPAs	All Other	6793	0.00		0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,816,00			116,045.00	0.00	0.0%
·								

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

	Revenues,	Expenditures, and Ch	nanges in Fund Balan	ce			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dlff (E/B) (F)
Certificated Teachers' Salaries	1100	3,295,307.00	3,227,708.00	673,412.31	3,227,708.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	107,200.00	107,200.00	32,038.62	107,200.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	489,086.00	506,352.00	163,428.80	506,352.00	0,00	0.0%
Other Certificated Salaries	1900	23,212.00	27,351.00	1,894.50	27,351.00	0,00	0.0%
TOTAL, CERTIFICATED SALARIES		3,914,805.00	3,868,611.00	870,774.23	3,868,611.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	136,183.00	239,818.00	56,653.32	239,818.00	0.00	0.0%
Classified Support Salaries	2200	217,360.00	648,399.00	169,576.89	648,399,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	130,000.00	230,176.00	85,761.33	230,176.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	527,387.00	511,700.00	140,902.88	511,700.00	0.00	0.0%
Other Classified Salaries	2900	3,000.00	3,000.00	854.82	3,000.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES		1,013,930.00	1,633,093.00	473,751.24	1,633,093,00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	318,474.00	312,698.00	71,982.61	312,698.00	0.00	0.0%
PERS	3201-3202	115,759.00	191,309.00	50,281.14	191,309.00	0,00	0.0%
OASDI/Medicare/Alternative	3301-3302	134,538.00	181,826.00	46,935.18	181,826.00	0.00	0,0%
Health and Welfare Benefits	3401-3402	1,045,506.00	1,137,406.00	364,038.42	1,137,406.00	0,00	0.0%
Unemployment Insurance	3501-3502	24,662,00	26,905.00	698.62	26,905.00	0.00	0.0%
Workers' Compensation	3601-3602	107,504.00	155,285.00	64,435.68	155,285.00	0.00	0.0%
OPEB, Allocated	3701-3702	55,352.00	70,386.00	17,764.99	70,386.00	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	0.00	0,00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	17,581.00	24,973.00	1,029.92	24,973.00	00.0	0.0%
TOTAL, EMPLOYEE BENEFITS		1,819,376.00	2,100,788.00	617,166.56	2,100,788.00	0.00	0.0%
BOOKS AND SUPPLIES						o and another	
Approved Textbooks and Core Curricula Materials	4100	22,643.00	58,421.55	4,636,12	58,421,55	0.00	0.0%
Books and Other Reference Materials	4200	10,281.00	15,940.20	5,999.29	15,940.20	0,00	0.0%
Materials and Supplies	4300	148,009.00	527,792.60	111,860.51	527,792.60	0.00	0.0%
Noncapitalized Equipment	4400	0.00		30,320.04	39,280.00	0.00	0.0%
Food	4700	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	1,100	180,933.00	641,434.35	152,815.96	641,434.35	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					1		
SERVICES AND CITIER OF ENAMED EN CONTROL]	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	16,300.00		8,818.94	23,120.00	0.00	0.0%
Dues and Memberships	5300	14,250.00		12,800.45	14,940.00	0.00	0.0%
Insurance	5400-5450	35,009.00		42,338.75		0.00	0.0%
Operations and Housekeeping Services	5500	317,500.00				0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	75,400.00				0.00	0.0%
Transfers of Direct Costs	5710	26,000.00				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	EDDO	720 244 00	318,954.00	101,827.82	318,954.00	0.00	0.0%
Operating Expenditures	5800	232,344.00		20,751.76	66,000.00	0.00	0.0%
Communications	5900	62,700.00	80,000.00	20,131.76	00,000,00	0,00	3.078
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		781,503.00	907,393.00	319,525.64	907,393.00	0.00	0.0%

		Revenues,	Expenditures, and Ci	tanges in Fund Balan	ce			
Description Ro	esource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0,00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0,00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0,00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	58,394.00	53,390.86	58,394.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0,00	00,0	0,0%
TOTAL, CAPITAL OUTLAY			0.00	58,394,00	53,390.86	58,394.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect	Costs)							
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0,00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0,00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0,00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	ments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments	0300	7220						
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	00,0	0.00	00,0	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of I	Indirect Costs)		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO								
Transfers of Indirect Costs		7310	(54,120.00)	(14,923.00)	0.00	(14,923.00)	0,00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00		0.00	0.00	00,0	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(54,120.00	(14,923.00)	0.00	(14,923.00)	0.00	0.0%
TOTAL, EXPENDITURES			7,656,427.00	9,194,790.35	2,487,424.49	9,194,790.35	0.00	0.0%

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

		Revenues,	expenditures, and Gr	sanges in Fund Balan	ce			
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)
INTERFUND TRANSFERS	Nesdalle Codes	Obdes			ŢO,	(0)	\=/=/	
								1
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0,00	0,00	0.00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT					-			
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	40,626.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	180,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		*********************	220,626.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES						ĺ		
SOURCES								
State Apportionments Emergency Apportionments		8931	0,00	0.00	00,0	0.00	0.00	0.0%
Proceeds								
Proceeds 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	0.00	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		6972	0.00	00,0	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,00	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0,00	0.00	0,00	0.00	0.0% 0.0%
(d) TOTAL, USES			0,00	00,0	0.00	0.00	0.00	U,U78
CONTRIBUTIONS					_			
Contributions from Unrestricted Revenues		8980	(1,683,162.00)		0,00	(1,367,812.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00		0.00	(4.357.843.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,683,162.00)	(1,367,812.00)	0.00	(1,367,812.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	3 		(1,903,788.00)	(1,367,812.00)	0.00	(1,367,812.00)	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	144,678.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,665.00	250,370.01	11,289.54	250,370.01	0.00	0.0%
3) Other State Revenue		8300-8599	617,133.00	225,384.35	59,615,22	225,384.35	0.00	0.0%
4) Other Local Revenue		8600-8799	1,454,436.00	1,432,867.00	142,752.95	1,432,867.00	0.00	0.0%
5) TOTAL, REVENUES			2,448,912.00	1,908,621.36	213,657,71	1,908,621.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	884,375.00	918,800.00	185,537.21	918,800.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,262,439.00	643,392.00	168,217.88	643,392.00	0.00	0.0%
3) Employee Benefits		3000-3999	838,855.00	605,274.00	166,695.39	605,274.00	0.00	0.0%
4) Books and Supplies		4000-4999	265,709.00	307,025.44	54,139.32	307,025.44	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	668,576.00	765,591.94	144,143.41	765,591.94	0.00	0.0%
6) Capital Outlay		6000-6999	5,000.00	8,235.00	8,235.00	8,235,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	ı	7100-7299 7400-7499	110,000.00	110,000.00	0.00	110,000.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,120.00	14,923.00	0.00	14,923.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,090,074.00	3,373,241.38	726,968.21	3,373,241.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,641,162.00)	(1,464,620.02)	(513,310.50)	(1,464,620.02)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	00.0	0,0%
b) Transfers Out		7600-7629	42,000.00	42,000.00	0.00	42,000.00	0,00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0,00	0,0%
b) Uses ·		7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,683,162.00	1,367,812.00	0.00	1,367,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		1,641,162.00	1,325,812.00	0.00	1,325,812.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(138,806.02)	(513,310.50)	(138,808.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	18.00	276,559.02		276,559.02	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)			18.00	276,559.02		276,559.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18.00	276,559.02		276,559.02		
2) Ending Balance, June 30 (E + F1e)			18.00	137,751.00		137,751.00		
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	tilelikii:	0.00		
b) Restricted		9740	18,00	137,751.00		137,751.00		
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	0.00	00.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	00,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		<u> </u>

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

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/8) (F)
LCFF/REVENUE LIMIT SOURCES	00404						
Principal Apportionment State Aid - Current Year	8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Ald	B015	0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019	0.00	0,00	0.00	0.00		
Tax Relief Subventions							
Homeowners' Exemptions	8021	0.00	0.00	0.00	0.00		
Timber Yield Tax	8022	0.00	0.00	0.00	0.00		:
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00		
County & District Taxes	0044	0.00	0.00	0.00	0,00		
Secured Roll Taxes	8041	0.00	0.00	0.00	0,00		
Unsecured Roll Taxes	8042	0,00	0.00	0.00	0,00		
Prior Years' Taxes	8043	0.00	0.00	0.00	0.00		
Supplemental Taxes	8044	0.00	0.00	0,00	0.00		e de la companya de La companya de la co
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0,00	0.00	0.00		
Community Redevelopment Funds							
(SB 617/699/1992)	8047	0.00	0.00	0.00	0.00		1.1.
Penalties and Interest from					0.00		
Delinquent Taxes	8048	00,0	0.00	0,00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0,00		
Less: Non-LCFF/Revenue Limit					arverilarin dare Asta Lucius e de pere da		
(50%) Adjustment	8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources		0,00	0.00	0.00	0.00		
							1 - 1 -
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit Transfers - Current Year 0000	8091						1, 1, . 1
Continuation Education ADA Transfer 2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer 2430	8091	0,00	0.00	0.00	0.00	0,00	0.0%
Special Education ADA Transfer 6500	8091	144,678.00	0.00	00.0	0.00	0.00	0.0%
All Other LCFF/Revenue Limit							
Transfers - Current Year All Other	B091	00,0	0.00	0.00	0.00	0,00	0.0%
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0.00	0.00			0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		144,678.00	0.00	0.00	0.00	0.00	0,0%
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0,00	0.00	0.00	0.0%
Special Education Entitlement	8181	112,740.00	112,740.00	0,00	112,740.00	0.00	0.0%
Special Education Discretionary Grants	8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00		
Flood Control Funds	8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00		
FEMA	8281	0.00	0.00	0.00	00.0	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0,00	0.00	0.0%

•		Revenue,	Expenditures, and Ch	anges in Fund Baland	te			
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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	37,297.00	38,468.48	999,50	38,468.48	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent								
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	22,523.00	35,668.94	10,251,82	35,668,94	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	23,445.00	23,445.00	0.00	23,445.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools	4640	8290	0.00	0.00	0,00	0.00	0.00	0.0%
Grant Program (PCSGP)	4610 3011-3020, 3026-	0250	0.00	0.00	0,00	U.U.U	0.00	0.078
Other No Child Left Behind	3205, 4036-4126, 5510	8290	0,00	0.00	0.00	0.00	0,00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,060,00	3,469.36	38.22	3,469.36	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	34,600.00	36,578.23	0.00	36,578.23	0.00	0.0%
	All Olinei	0230	232,665.00	250,370.01	11,289.54	250,370.01	0.00	0.0%
TOTAL, FEDERAL REVENUE		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	232,663.00	230,370.01	11,205.54	250,570.01	0.00	0.076
OTHER STATE REVENUE								
Other State Apportionments							ALL STAR ALL	
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	B311	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		22,2						
Current Year	6500	8311	0.00	0.00	0,00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0,00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	470,118.00	0,00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	115,800.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	B319	0.00	00,00	0.00	0.00	0.00	0.0%
Year Round School Incentive		B425	0.00	0,00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	00,0	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	16,218.00	16,759.00	2,643,93	16,759.00	0,00	0,0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	31,923.47	148.41	31,923.47	0.00	0,0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0,00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0,0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0,00	0.0%
All Other State Revenue	All Other	8590	14,997.00	176,701.88	56,822.88	176,701.88	0.00	0.0%

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

21 73361 0000000 Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			617,133.00	225,384.35	59,615.22	225,384.35	0.00	0.0%

Unsocured Roll 8816 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	p		Revenue,	Expenditures, and Ch	anges in Fund Balane	CB			
OTHER CORN REVENUE Chart Loss Revenue County end District Taxes Chart Restried Levies Success Roll Lineacud Rod 8816 6.00 0.	Description	Resource Codes			Operating Budget		Totals	(Col B & D)	(E/B)
County and Detrict Traces	OTHER LOCAL REVENUE						-	ĺ	
County set Debted Taxes	Charles I and Payers								
Secured Foot	1								İ
Unsecured Roll Prior Years Taxes	3								
Prior Years' Taxes	Secured Roll							0.00	0.0%
Supplemental Taxes			·						0.0%
Non-Ad Valorem Taxes	}								0.0%
Pace Taxes			8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other			8621	925,600,00	902.444.00	0.00	902,444.00	0.00	0.0%
Corrinunity Redevelopment Funds Net Subject to LEFFRI, Deduction Se25 D.00 D									0.0%
Not Subject to LOFFIRIL Destuction									
Sales (Company Sales) Sales Sales Sales Sales Sales Sales Sales Sales (Company Sales) Sales Sale	1		6625	0.00	0,00	0.00	0.00	0.00	0.0%
Sales Sales Sales Sales Sales Caulpment/Supplies 8631 0.00	-	1-LCFF/Revenue							
Sale of Equipment/Supplies			8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	1		8631	0.00	0,00	0,00	0.00	0.00	0.0%
Food Service Sales						**************************************			0.0%
All Other Sales 8659 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			8634		i				0,0%
Interest 8860 0.00			8639		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 0.00 0.00 0	Leases and Rentals		8650		0.00	0.00	0.00		0.0%
Net Increase (Decrease) in the Feir Value of Investments 8652 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			8660	0.00	0.00	0.00	0.00		0.0%
Fees and Contracts		f Investments	8662	0.00	0.00	00,0	0,00	0.00	0.0%
Non-Resident Students	, ,								
Transportation Fees From Individuals 8675 0.00	Adult Education Fees		8671	0,00	0.00	0.00	0.00		
Transportation Services 7230, 7240 8677 10,000.00 0.00 0.00 0.00 0.00 0.00 0.00	Non-Resident Students		8672	0.00	0,00	0.00	0.00		
Interagency Services	Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees 8681 0.00	Transportation Services	7230, 7240	8677	10,000.00	0.00	0.00	00,0	0.00	0.0%
All Other Fees and Contracts 8689 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Interagency Services	All Other	8677	00,00	0.00	0.00	00.0	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF/Revenue Limit (8691 0.00	Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0,0%
Plus: Misc Funds Non-LCFF/Revenue Limit (B691 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources 8697 0.00 <td>Other Local Revenue</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Local Revenue								
All Other Local Revenue 8699 293,197.00 304,784.00 142,752.95 304,784.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Plus: Misc Funds Non-LCFF/Revenue Limi	it ı	8691						
Tuition 8710 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Pass-Through Revenues From Local Sour	ces	8697						0.0%
All Other Transfers In 8781-8783 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other Local Revenue		8699						0,0%
Transfers Of Apportionments Special Education SELPA Transfers From Districts or Charter Schools 6500 8791 0.00	Tultion								0,0%
Special Education SELPA Transfers 6500 8791 0.00	All Other Transfers In		8781-8783	0,00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charler Schools 6500 8791 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	, ,								
From JPAs 6500 6793 0.00	1 .	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools 6360 8791 0.00 0.0	From County Offices	6500	8792	225,639.00	225,639,00	0.00	225,639.00	0.00	0.0%
From Districts or Charter Schools 6360 8791 0.00	From JPAs	6500	6793	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 0.00	ROC/P Transfers								
	From Districts or Charter Schools								0.0%
From JPAs 6360 8793 0.00 0.00 0.00 0.00 0.00 0.00 0.00									0,0%
		6360	8793	0.00	0.00	0.00	0.00	0,00	0,0%
Other Transfers of Apportionments From Districts or Charter Schools All Other 8791 0.00 0.00 0.00 0.00 0.00 0.00		All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
									0.0%
	Ť.								0.0%
		, Onioi							0.0%
			-,						0.0%
	1017th, O11th 1 COTT 1 The Visitor	***************************************					,		
TOTAL, REVENUES 2,448,912.00 1,908,621.36 213,657.71 1,908,621.36 0.00 0.0	TOTAL, REVENUES			2,448,912.00	1,908,621.36	213,657.71	1,908,621.36	00,0	0.0%

•	Revenue, I	Expenditures, and Ch	anges in Fund Balanı	ce			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	679,363,00	690,138.00	137,144.72	690,138.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	200,662.00	200,662.00	40,853,19	200,662.00	00,0	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0,00	15,000.00	839,30			
Other Certificated Salaries	1900	4,350.00	13,000.00	6,700.00	15,000.00	0.00	0.0%
	1900	884,375.00	918,800,00			0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		664,373,00	910,000,00	185,537.21	918,800.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	539,282.00	457,454.00	108,428.18	457,454.00	0.00	0.0%
Classified Support Saleries	2200	612,915.00	175,685.00	58,536.90	175,685.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	105,659.00	0.00	0.00	00.0	0.00	0.0%
Clerical, Technical and Office Salaries	2400	00,0	1,253.00	1,252.80	1,253.00	0.00	0.0%
Other Classified Salaries	2900	4,583.00	9,000.00	0.00	9,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		1,262,439.00	643,392.00	168,217.88	643,392.00	0.00	2,0%
EMPLOYEE BENEFITS							
STRS	3101-3102	72,732.00	75,610.00	15,300.31	75,610.00	0.00	0.0%
PERS	3201-3202	144,132.00	73,330.00	17,274.26	73,330.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	110,265.00	62,917.00	14,535.41	62,917.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	439,660.00	341,580,00	108,297.26	341,580.00	0.00	0.0%
Unemployment Insurance	3501-3502	10,762.00	7,965.00	177.02	7,965.00	0.00	0.0%
Workers' Compensation	3601-3602	46,763.00	37,296.00	10,912.01	37,296.00	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	14,541.00	6,576.00	199.12	6,576.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		838,855.00	605,274.00	166,695.39	605,274.00	0.00	0.0%
BOOKS AND SUPPLIES							
A	4100	0,00	0.00	0,00	00,0	0.00	0.0%
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials	4200	16.218.00	39.084.69	8,193,49	39,084.89	0,00	0.0%
	4300	250,491.00	264,780,55	44,289,60	264,780.55	0.00	0.0%
Materials and Supplies Noncapitalized Equipment	4400	0.00	3,160.00	1,656.23	3,160.00	0.00	0.0%
1 , , , ,	4700	0.00	0.00	0.00	0.00	0.00	0.0%
FOOD TOTAL, BOOKS AND SUPPLIES	4700	266,709.00	307,025,44	54,139.32	307,025,44	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		200,700.00		54,105.02	WW 1 , WEW 1-1-T	2.33	
	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Subagreements for Services	5200	40,936.00	51,149.94	6,588.82	51,149.94	0.00	0.0%
Travel and Conferences	5300	40,930.00	150.00	342.00	150.00	0.00	0.0%
Dues and Memberships Insurance	5400-5450	15,000.00	0,00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	3,750.00	0.00	(100.60)	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	54,879.00	0.00	171.61	0,00	0.00	0.0%
Transfers of Direct Costs	5710	(28,000.00)		341.70	18,384.00	0.00	0.0%
Transfers of Direct Costs Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0,00	0.0%
Professional/Consulting Services and	2100	0.00	0.00	0.00	0.00	0,00	5.570
Operating Expenditures	5800	578,651.00	695,908.00	136,799.88	695,908.00	0,00	0.0%
Communications	5900	3,300.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, SERVICES AND OTHER				,			
OPERATING EXPENDITURES		668,576.00	765,591.94	144,143.41	765,591.94	0.00	0.0%

Equipment Replacement 6400 5,000.00 8,235.00 8,235.00 0.00			Revenue, i	expenditures, and Ch	langes in Fund Baland	:e			
Land	Description	Resource Codes			Operating Budget		Totals	(Col B & D)	(E/B)
Land Improvements County Offices C	CAPITAL OUTLAY							ALAVA	
Land Improvements County Offices C									
Budslags and Improvements of Bullships 6200 0.00 0.00 0.00 0.00 0.00 0.00 0.00			·						
Books and Media for New School Libraries 6300	1 '								
in Major Expansion of School Librariae	_ , "		6200	0,00	0.00	<u> </u>	0.00	0,00	0.0%
Equipment Replacement			6300	0.00	0.00	0.00	0.00	0.00	2.0%
TOTAL CAPITAL OUTLAY OTHER CUTGO (excluding Transfers of Indirect Costs) Tulion Tulion Tulion Tulion Indirect Costs Tulion for Instruction Linder Interdistrict Alterdance Agreements 7110 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Equipment		6400	5,000.00	8,235.00	B,235.00	8,235.00	0.00	0.0%
Truition Truition for instruction Under Interdistrict Altendance Agreements 7110 900 900 900 900 900 900 900 900 900	Equipment Replacement		6500	0.00	0.00	0.00	00,0	0.00	0.0%
Tuition Tuition for Instruction Under Interdistrict Attendiance Agreements Tuition, Excess Costs, another Deficial Payments Payments to District sor Charter Schools Tridion, Excess Costs, andior Deficial Payments Payments to District sor Charter Schools Tridion, Excess Costs, andior Deficial Payments Payments to District sor Charter Schools Tridion, Excess Costs, andior Deficial Payments Payments to District sor Charter Schools Tridion, Excess Costs, andior Deficial Payments Tridion, Excess Costs, andior Deficial Payments Tridion Tridion, Excess Costs, and Excess Tridion, Excess Tr	TOTAL, CAPITAL OUTLAY			5,000.00	8,235.00	B,235.00	8,235.00	0.00	0.0%
Tullion for Instruction Under Interdistrict Altendance Agreements State Special Schools 7130 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	OTHER OUTGO (excluding Transfers of Indire	ect Costs)					A1. A1. (12. A.		
Tullion for Instruction Under Interdistrict Altendance Agreements State Special Schools 7130 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	T.W.								
Stitle Special Schools						Į.	***************************************		
Tutlion, Excess Costs, and/or Delicit Payments Payments to Districts or Charter Schools 7141 7141 7141 7141 7141 7141 7141 714	Attendance Agreements								0.0%
Payments to Districts or Charter Schools 7141 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	State Special Schools		7130	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 0.00 0.00 0.	1 '	5	7141	0,00	0.00	0.00	0,00	0.00	0,0%
Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs To Districts or Charter Schools To County Offices To JPAs To Districts or Charter Schools To Districts or Charter Schools To Districts or Charter Schools To JPAs To Gounty Offices To Gas To JPAs TO JPA	Payments to County Offices		7142	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
To Districts or Charter Schools 7211 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
To Caunty Offices 7212 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			7211	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 0.00 0.00 0.				***************************************					0.0%
Special Education SELPA Transfers of Apportionments									0.0%
To Districts or Charter Schools 6500 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		ionments							
To JPAS 6500 7223 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1 '		7221	0,00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools 6350 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools 6360 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs	6500	7223	00.00	0.00	0.00	0.00	00.0	0.0%
To County Offices 6360 7222 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-,	6360	7221	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 0.00 0.00 0		6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	•	6360	7223	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 0.00 0.00 0	Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest 7438 0.00 0	All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest 7438 0.00 0.	All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal 7439 0.00			7438	0.00	0.00	0.00	0.00	- 0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 110,000.00 110,000.00 110,000.00 0.00 110,000.00 0.00 110,000.00 0.00 110,000.00 0.00 0.00 14,923.00 0.00				·					0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs 7310 54,120.00 14,923.00 0.00 14,923.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		of Indirect Costs)	7400					, , , , , , , , , , , , , , , , , , , ,	0.0%
Transfers of Indirect Costs - Interfund 7350 0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>·</td> <td></td> <td></td>							·		
Transfers of Indirect Costs - Interfund 7350 0.00 <td>Transfers of Indirect Costs</td> <td></td> <td>7310</td> <td>54 120 NO</td> <td>14,923.00</td> <td>00.00</td> <td>14,923.00</td> <td>0,00</td> <td>0.0%</td>	Transfers of Indirect Costs		7310	54 120 NO	14,923.00	00.00	14,923.00	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 54,120.00 14,923.00 0.00 14,923.00 0.00 0.0%									0.0%
TOTAL, EXPENDITURES 4,090,074.00 3,373,241.38 726,968.21 3,373,241.38 0.00 0.0%		IDIRECT COSTS		***************************************					0.0%
	TOTAL, EXPENDITURES			4,090,074.00	3,373,241.38	726,968.21	3,373,241.38	00,00	0.0%

		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
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		0044	0.00	0,00	0,00	0.00		
Redemption Fund Other Authorized Interfund Transfers In		8914 8919	0.00	0,00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		4313	0.00	0,00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0,00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		7040			0.00	0.00	2.00	0.00
County School Facilities Fund		7613	0.00	00,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund To: Cafeteria Fund		7615 7616	0.00	0.00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	42,000.00	42,000,00	0.00	42,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	00,00	0,00	0.00		
Proceeds								
Proceeds from Sale/Lease-						Calledan		
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		6074	0.00	0,00	00	0.00	0.00	0.0%
of Participation		6971 6972	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases 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		00.0	0.00	1	0,00	0.00	0.00	0.0%

USES Transfers of Funds from								
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0,0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,683,162.00	1,367,812.00	0.00	1,367,812.00	0.00	0.0%
Contributions from Restricted Revenues		0008	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		89 9 7	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,683,162.00	1,367,812.00	0.00	1,367,812.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES $(a - b + c - d + e)$			1,641,162.00	1,325,812.00	00,0	1,325,812.00	0.00	0.0%

First Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	Projected Year Totals
3310	Special Ed: IDEA Basic Local Assistance En	26,418.00
7405	Common Core State Standards Implementat	111,333.00
Total, Restricted E	- Balance _	137,751.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) 8 & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	240,000,00	0,00	240,000.00	00.0	0.0%
2) Federal Revenue		8100-8299	150,000.00	150,000,00	0.00	150,000.00	0.00	0.0%
3) Olher State Revenue		8300-8599	14,000.00	14,000.00	0,00	14,000.00	0,00	0.0%
4) Olher Local Revenue		8600-8799	25,000.00	25,000.00	4,430,45	25,000.00	0,00	0,0%
5) TOTAL, REVENUES			189,000,00	429,000.00	4,430.45	429,000,00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	. 0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	141,942.00	149,542.00	36,210.90	149,542.00	0.00	0.0%
3) Employee Benefils		3000-3999	84,452.00	84,705.00	23,910.88	84,705.00	0.00	0.0%
4) Books and Supplies		4000-4999	129,000.00	182,500.00	44,489.44	182,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,450.00	14,200.00	5,386.59	14,200.00	0.00	D.0%
6) Capital Outley		6000-6999	0.00	0.00	0.00	0.00	0.00	80.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	D.00	0,00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0,00	0,0%
9) TOTAL, EXPENDITURES			380,844,00	430,947.00	109,997.81	430,947.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - BB)			(171,844,00)	(1,947.00)	(105,567,36)	{1,947.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	180,000,00	0.00	0,00	0.05	0.00	D,0%
b) Transfers Out		7600-7629	0,00	0.00	0.00	0.00	0,00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0,00	0.00	0.0%
h) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0,0%
3) Contributions		6980-8999	0.00	0,00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			180,000.00	0.00	0.00	0.00		

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

Description	Resource Codes Object Co	Original Budget des (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8,156,00	{1,947.00)	(105,567,36)	(1,947,00)		
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance	0704	B 252 54	40 004 45		16,201,15	0.00	0.0%
a) As of July 1 - Unaudited	9791	2,899.54	16,201.15		10,201,13	0.00	0,076
b) Audit Adjustments	9793	0.00	0.00		0,00	00,0	0,0%
c) As of July 1 - Audited (F1a + F1b)		2,899.54	16,201.15		16,201.15		* 111.1
d) Other Restatements	9795	0,00	0.00		0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,899,54	15,201.15		16,201.15		
2) Ending Balance, June 30 (E + Fie)		11,055.54	14,254.15		14,254.15		
Components of Ending Fund Balance a) Nonspendable							
Revolving Cash	9711	0.00	0.00		00,00		
Stores	9712	0.00	0.00		0,00		
Prepaid Expenditures	9713	0.00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Restricted	9740	6,505.54	12,458.15		12,458.15		
c) Committed							
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	4,550.00	1,796.00		1,796.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col & & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES							:	
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	6091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	6091	0.00	240,000.00	0.00	240,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	240,000.00	0,00	240,000.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
All Olher Federal Revenue		B290	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,000.00	150,000.00	0.00	150,000.00	0.00	.0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	14,000.00	0.00	14,000.00	0.00	0.0%
All Other State Revenue		8590	14,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	4,434.08	25,000.00	6.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0,0%
Interest		8660	0,00	0.00	(3.63)	0.00	0.00	0,0%
Net Increase (Decrease) in the Fair Value of Investment	5	8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	4,430.45	25,000.00	0.00	0.0%
TOTAL, REVENUES			189,000,00		4,430,45	429,000.00		

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

Description	Resource Codes Object (Original Budget	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES							.
Certificated Supervisors' and Administrators' Salaries	130) 0.0	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	190	0.0	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		0.0	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES							
Classified Support Salaries	220	141,942.0	149,542.00	36,210.90	149,542.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	230	0.0	0.00	0,00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries	240	3 0.0	0.00	0,00	0.00	0.00	0,0%
Other Classified Salaries	290	0.0	0.00	0,00	0.00	Q.00	0.0%
TOTAL, CLASSIFIED SALARIES		141,942.0	149,542.00	36,210,90	149,542.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-	102 0.0	0.00	00,0	0.00	0,00	0.0%
PERS	3201-3	202 16,548.0	17,110.00	3,926.66	17,110.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-	302 11,088.0	11,330.00	2,511.43	11,330,00	0.00	0.0%
Health and Welfare Benefits	3401-	402 52,931.0	52,257.00	16,665.27	52,257.00	0.00	0.0%
Unemployment Insurance	3501-	.502 725.0	748,00	18.11	746.00	0.00	0.0%
Workers' Compensation	3801-	602 3,160.0	3,260.00	789.41	3,260.00	0.00	0.0%
OPEB, Allocated	3701-	702 0.0	0,00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-	752 0,0	00,0	0,00	00.0	0.00	0,0%
PERS Reduction	3801-	802 0,0	0.00	0.00	00.0	0.00	0.0%
Other Employee Benefits	3901-	902 0.0	0.00	0,00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		84,452.0	o 84,705.00	23,910.86	84,705.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Malerials	420	0 0.0	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	430	0 4,000.0	0 7,500.00	3,380.35	7,500.00	0.00	0.0%
Noncapitalized Equipment	44	o <u>a.c</u>	0 0.00	0.00	0.00	0.00	0,0%
Food	47	0 125,000.0	0 175,000.00	41,109.09	175,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		129,000.0	182,500,00	44,489,44	182,500.00	0.00	0.0%

Description Resc	ource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & 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	400.00	4,000.00	207.64	4,000.00	0,00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0,00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	1,500.00	271.01	1,500.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,350.00	5,000.00	2,911.75	5,000.00	0.00	0.0%
Transfers of Direct Costs	5710	B.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	3,700.00	3,700.00	1,996.19	3,700,00	0,00	0.0%
Communications	5900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	3	5,450.00	14,200.00	5,386.59	14,200,00	00,0	0.0%
CAPITAL OUTLAY							
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0,00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Service - Interest	7438	0.00	00,0	0.00	0,00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EXPENDITURES		360,844.00	430,947,00	109,997.81	430,947.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	180,000.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			180,000,00	0.00	0.00	0.00	0.00	9:0%
INTERFUND TRANSFERS OUT								
Other Authorized Interland Transfers Out		7619	0,00	0.00	0.00	0.00	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Olher Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0,00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	6.00	0.00	0.00	0.0%
All Olher Financing Sources		8979	0.00	0,00	6.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	00,0	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		0868	0.00	0,00	0.00	0.00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0,00	0.00	0,00	0.00	0.0%
Transfers of Restricted Balances		6997	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)			180,000.00	0,00	0.00	0.00		

First Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Shoreline Unified Marin County 21 73361 0000000 Form 13I

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Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, Schoo	12,458.15
Total, Restr	icted Balance	12,458.15

Description	Resource Codes	Object Codas	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	40,626.00	0.00	40,626.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	157.76	250.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	40,676,00	157.78	40,878,00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0,00	0,00	0,00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0,00	00.0	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	5,000.00	5,434.00	684.31	5,434,00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	32,234,00	17,702.44	32,234.00	0.00	0.0%
6} Capital Oullay		6000-6999	0.00	147,335,00	25,797.89	147,335.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	0.00	5,00	0.00	0.00	0.00	0,0%
9) TOTAL, EXPENDITURES			30,000,00	165,003.00	44,184.64	185,003.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			(29,750.00)	(144,127.00)	(44,026.88)	(144.127.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	40,626,00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.00	0.00	0.00	0,0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,625,00	0.00	0.00	0,00		

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

Description	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Difference (Cal B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,876.00	{144,127,00}	(44,026.88)	(144,127,00)		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	543,518,34	625,722.36		625,722.38	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)			543,518.34	625,722.36		625,722.36		
d) Other Restalements		9795	0,00	0.00		0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,518,34	625,722.36		625,722.36		
2) Ending Balanca, June 30 (E + F1e)			554,394,34	481,595.36		481,595.36		
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	Hatida	
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								111 1
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0,00	0,00		0.00		
Other Assignments		9780	554,394.34	481,595.36		481,595,36		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Godes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	40,626.00	0.00	40,626.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	00.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	40,626.00	0.00	40,626.00	0.00	0.0%
OTHER STATE REVENUE							,	
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0,00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8531	0.00	0.00	0.00	0.00	0.50	0.0%
Interest		8660	250.00	250.00	157.76	250,00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8682	0.00	0,00	0.00	00,0	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			250.00	250.00	157.76	250.00	0,00	0.0%
TOTAL, REVENUES			250.00	40,876.00	157,76	40,876,00		

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Cal B & D)	% Diff Column B & D
	source Codes Object Codes	(A)	(B)	(C)	(0)	(E)	<u>(F)</u>
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0,00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
	2424.0422				0.00		
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	0.00	0.0%
Health and Welfare Benefits	3401-3402 3501-3502	0.00	0.00	0.00	00,0	0.00	0,0%
Unemployment Insurance	3601-3602	0.00	0.00	0.00	0,00	0.00	0,0%
Workers' Compensation OPEB, Allocated	3701-3702	0,00	0.00	0.00	0.00	0.00	0,0%
OPE8, 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	۵۵,۵	00,0	0,0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL EMPLOYEE BENEFITS		0.00	0.00	0.00	0,00	0.00	0,09
BOOKS AND SUPPLIES		71-2					
abone and doi / mad							
Books and Other Reference Malerials	4200	0.00	0.00	00,00	0.00	0.00	0.0%
Materials and Supplies	4300	5,000,00	5,434.00	684,31	5,434.00	0.00	0.0%
Noncapitalized Equipment	4400	0,00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		5,000.00	5,434.00	684.31	5,434.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	00,0	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
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	25,000,00	18,600.00	9,712.44	18,600,00	0.00	0.09
Transfers of Direct Costs	5710	- 4. 3. s s i no i va i (0,00	0.00	0.00	0,00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0,00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	0.00	13,634.00	7,990.00	13,634.00	0.00	0.03
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	ES	25,000.00	32,234.00	17,702.44	32,234,00	0.00	0.09
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0,00	0.00	0.00	0,50	0.09
Buildings and Improvements of Buildings	6200	0.00	147,335.00	25,797.89	147,335.00	0.00	0.09
Equipment	6400	0.00	0.00	0,00	0.00	0.00	0,05
Equipment Replacement	6500	0.00	0.00	0.00	0,00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	147,335.00	25,797.89	147,335,00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Deht 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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	5)	0.00	0.00	0,00	0.00	0.00	0.05
TOTAL, EXPENDITURES		30,000,00	185,003,00	44,184.64	185,003.00	je Bra Bai,	

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General, Special Reserve, & Bullding Funds	8915	40,626.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		40,626.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources	8965	0,00	0.00	0.00	0,00	0.00	0,0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	ರವರವ		0.00	0.00	5,00	0.00	0,0,0
Proceeds from Capital Leases	8972	0,00	0.00	0.00	0,00	0,00	0.0%
All Other Financing Sources	8979	0,00	0.00	0.00	0,00	0,00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
uses							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0,00	0.00	0.00	0.00	0,0%
All Other Financing Uses	7899	0.00	0.00	0.00	0,00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.00	00,00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		40,626.00	0.00	0.00	0,00		

First Interim Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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

Description Re	source Codes Object Cades	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	100.00	100.00	31,95	100,00	0.00	0.0%
5) TOTAL, REVENUES		100.00	100.00	31.95	100.90		
B. EXPENDITURES							• 1
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	00,00	.00,0	0,00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0,00	0.00	0.00	0.00	0,0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0,0%
6) Capital Outlay	6000-6999	0.00	126,639.00	126,636.99	126,639.00	0.00	0.0%
7) Other Oulgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00	0,00	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0,00	126,639.00	126,638.99	126,639,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		100.00	(126,539.00)	(126,607.04)	(126,539.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	6900-6929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0,00	0.00	0.00	0,00	0,0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0,00	0.0%
b) Uses	7630-7699	0,00	0.00	0.00	0.00	0.00	0.0%
3) Cantributions	8980-8999	0.00	0.00	D.DO	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

2013-14 First Interim Building 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 8 & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	(126,539.00)	(126,607.04)	(126,539.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	118,815,73	126,638.99		126,638,99	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)			115,515.73	126,638.99		126,638.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,815,73	126,638.99		126,638.99		
2) Ending Balance, June 30 (E + F1e)			118,915,73	99.99		99.99		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		00.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0,00		0,00		
Other Commilments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	118,915.73	. 99,99		99.99		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		

9790

Unassigned/Unappropriated Amount

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Calumn B & D (F)
FEDERAL REVENUE							
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE					•		
Tax Relief Subventions Restricted Levies - Other							
Homeowners' Exemptions	B575	0.00	0,00	0,00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	B576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	B590	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0,00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE]				
County and District Taxes							
Other Restricted Levies Secured Roll	8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8816	0.00	0.00	0,00	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00	0,0%
Non-Ad Valorem Taxes Parcel Taxes	8621	0,00	0.00	0.00	0.00	0.00	0.0%
Olher	B622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	8629	6.00	0,00	0.00	0,00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	6660	100.00	100,00	31.95	100,00	00.0	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts 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		100,00	100,00	31.95	\$00.00	0.00	0.0%
TOTAL REVENUES		100.00	100.00	31,95	100.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	D.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	D.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	0.09
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	0.09
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	0.07
PERS Reduction	3801-3802	0.00	0.00	00.0	0.00	0,00	0,09
Other Employee Benefits	3901-3902	0.00	0.00	00.0	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0,00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0,00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0,03
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	00,0	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	0,00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0,00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0,00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improven	nents 5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0,0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0.00	0.09
Professional/Consulling 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 EXPEN	DITURES	0.00	0.00	0.00	0.00	0,00	0.0

Description Resou	ırce Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Cotumn 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	126,639.00	126,638.99	126,639.00	0.00	0.0%
Books and Media (or New Schoo) Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		5400	0.00	0.00	0.00	0.00	0.00	0,0%
Equipment Replacement		6500	0.00	0.00	0.00	00.0	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	126,639.00	126,638.99	126,639.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out					:			
All Other Transfers Out to All Others		7299	0.00	0.00	. 0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0,00	0.00	0.0%
Debt Service - Interest		7438	00,00	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	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	126,639,00	126,638.99	126,639.00		

								N/ Piles
Description	Resource Codes Object	Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
			-					
Olher Aulhorized Interfund Transfers In	89	119	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	D.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund	76	13	0.00	0,00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		15	0,00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out		19	0,00	00.00	0,00	0.00	00,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES			0,00	5,55	1,00	3,00	0.99	0,075
SOURCES								
Proceeds Proceeds from Sale of Bonds	69	51	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings	89	53	0.00	0.00	0.00	00,0	0.00	0.0%
Other Sources								
County School Building Aid		61	0.00	0.00	00,0	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	89	65	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Certificates of Participation	89	71	0,00	0.00	0.00	0.00	0.00	0,0%
Proceeds from Capital Leases	89	172	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	89	173	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	89	179	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								1
Transfers of Funds from Lapsed/Reorganized LEAs	76	51	0,00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		99	0.00	00.00	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								
Contributions from Unrestricted Revenues	89	160	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	89	90	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0,00	0,00		

First Interim Building Fund Exhibit: Restricted Balance Detail

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

Description Reso	urce Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0,00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0,00	0.00	0.0%
4) Other Local Revenue	8600-8799	100.00	100.00	25.79	100.00	0.00	0.0%
5) TOTAL, REVENUES		100.00	100,00	25,79	100,00		
B. EXPENDITURES							
1) Certificated Selaries	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) Emplayee Benelits	3000-3999	0.00	0,00	0,00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0,00	0,00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0,00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	102,201.00	102,201,12	162,201.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	102,201.00	102,201.12	102,201.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		100,00	(102,101.00)	(102,175,33)	(102,101.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers in	6900-8929	0.00	0.06	00.0	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	G.00	0.00	0,0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0,00	0.0%
b) Uses	7630-7699	0.00	0.00	0,00	0.00	0,00	0.0%
3) Contributions	8980-8999	0.00	0.00	0,00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0.00	0.00		11.5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference {Col B & D} (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	(102,101,00)	(102,175.33)	(102,101.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,190.15	102,201.12		102,201.12	00.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,190.15	102,201.12		102,201.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,190.15	102,201,12		102,201.12		
2) Ending Balance, June 30 (E + F1e)			102,290.15	100.12		100.12		Table 1
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		ļ., . j. i.
		9719	0.00	0,00		0.00		
Ali Olhers								
b) Legally Restricted Balance c) Committed		9740	0.00	0,00		0.00		
,		9750	0,00	0.00		0.00		
Stabilization Arrangements								
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
		9780	102,290.15	100.12		100.12		
Other Assignments e) Unassigned/Unappropriated		2100	102,290.15	100.12		100.12		
Reserve for Economic Uncertainties		9789	0,00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
. FEMA		6281	0.00	0.00	0.00	0.00	0,00	0,0%
All Other Federal Revenue		6290	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	0.00	0,00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0,00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		B625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0,00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	100.00	100.00	25.79	100.00	0,00	0,0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.00	0.00	0,00	0,0%
Olher Local Revenue						 -		
All Other Local Revenue		8699	0.00	0.00	00.0	0,00	0.00	0.0%
All Other Transfers in from All Others		6799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	25,79	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	25.79	100.00		

Description F	Resource Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Diffarence (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES			,	. 1	, ,		
Classified Support Salaries	2200	0.00	0.00	0.00	00,0	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0,00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	. 0.00	0.00	0.00	00.0	0.00	0.0%
Other Classified Salaries	2900	0,00	0.00	0.00	. 0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0,00	0,00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0,00	0.00	0.03
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Allemative	3301-3302	0.00	0.00	0.00	9.00	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	00.00	0.09
Workers' Compensation	3601-3602	0,00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0,00	0.00	0.00	6.00	0.00	0.09
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	00.0	0.00	0.09
Olher Employee Benefits	3901-3902	0.00	0.00	00.0	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	00.00	B.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	0,00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0,00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0,00	0.09
Travel and Conferences	5200	0,00	0.00	0.00	0.00	0.00	0.09
Insurance	, 5400-5450	0.00	0.00	0,00	0,00	0.00	0.07
Operations and Housekeeping Services	5500	0.00	0.00	0,00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized (mprovemen	ts 5600	0.00	0.00	0.00	0.00	0,00	0,09
Transfers of Direct Costs	5710	0.00	0.00	0,00	0.00	0,00	0,0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5600	0.00	0.00	0.00	0.00	00.0	0,09
Communications	5900	0,00	0.00	0,00	0.00	0,00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	rures	0,00	0.00	0,00	0.00	0,00	0.09

Description F	Resource Codes	Object Cades	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	. C. 0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	102,201.00	102,201.12	102,201.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,00	0,00	0.00	0.0%
Equipment		6400	0.00	0.00	0,00	0,00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	102,201.00	102,201.12	102,201.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0,00	0.00	0.00	0,00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0,00	00,0	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	Đ.OO	0.0%
Debt Service								
Debt Service - Interest		743B	0.00	0,00	0,00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL. EXPENDITURES			0.00	102,201.00	102,201.12	102,201.00		

Description	Resource Codes - Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund/CSSF	8912	0,00	0,00	0,00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: General Fund/CSSF	7612	0.00	0.00	0,00	0,00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0,00	0.00	0.00	0.00	0.00	0,0%
Olher 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 Certificales of Participation	8971	0.00	0.00	0,00	00,0	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	9.0%
Proceeds from Lease Revenue Bonds	B973	0.00	0,00	0.00	0.00	0.00	0,0%
	8979	0.00	0,00	0.00	0.00	0,00	0.0%
All Other Financing Sources	פוטמ					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	00,0	0.0%
All Other Financing Uses	7699	0.00	0,00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	Wm = 11 - 1	0.00	0.00	0.00	00.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.00	0.90	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		in marining to 3.1.40	0.00	0.0%
ty rothe, dominion name		3,00					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

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

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

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

Description Re:	source Codes Object Code	Original Budget s (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cel B & D) (E)	% D(ff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0,00	0.00	0.00	0,00	0.00	0,0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0,00	0.0%
3) Other State Revenue	8300-8599	2,000,00	2,000.00	0,00	2,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,093,802.00	1,093,802.00	0.00	1,093,802.00	0.00	0.0%
5) TOTAL, REVENUES		1,095,802.00	1,095,802,00	0.00	1,095,802,00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0,00	0,0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0,00	0.0%
3) Employee Banefits	3000-3999	0.00	00,0	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 Oullay	5000-6999	0.00	0,00	0,00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,095,802.00	1,095,802.00	0.00	1,095,802.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0,00	0.00	0,00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,095,802.00	1,095,802,00	0.00	1,095,802,00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0,00	0.00		
D, OTHER FINANCING SOURCES/USES		***					
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0,00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	00.00	0.00	0.0%
3) Contributions	8960-8999	0.00	0.00	D.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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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 (C)	Projected Year Totals (0)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0,00	0,00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	956,912.98	1,146,443.60		1,146,443,60	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00		0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,55	956,912.98	1,146,443.60		1,146,443.60		0.47
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			956,912,98	1,148,443.60		1,146,443.60		
2) Ending Balance, June 30 (E + F1e)			956,912.98	1,146,443,60		1,146,443.60		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0,00		
b) Legally Restricted Balance c) Committed		9740	0.00	0,00		0,00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	956,912.96	1,146,443.60		1,148,443.60		
Reserve for Economic Uncertainties		9789	0.00	0.00		0,00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

								% Diff
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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted indebtedness Levies								
Homeowners' Exemptions		8571	2,000.00	2,000.00	0.00	2,000.00	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			2,000.00	2,000.00	0,00	2,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		B611	1,076,802.00	1,076,802.00	0.00	1,076,802.00	0.00	0.0%
Unsecured Roll		8612	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Supplemental Taxes		8614	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Penalties and Interest from Delinquent		55.7	7,000.00	7,000.00	0.00	4,000.00	0.00	5.075
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8650	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	5	8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	00.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,093,802.00	1,093,802.00	00,00	1,093,802.00	0.00	0.0%
TOTAL REVENUES			1,095,802.00	1,095,802.00	0.00	1,095.802.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)	1							
Debt Service								
Bond Redemplions		7433	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	595,802.00	595,802.00	0.00	595,802.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Debt Service - Principal		7439	0.00	0.00	0,00	0,00	0,00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		1,095,802.00	1,095,802.00	0,00	1,095,802.00	0.00	0.0%
TOTAL, EXPENDITURES			1,095,802,00	1,095,802.00	0.00	1,095,802,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0,00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00		0.0%
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		8979	0,00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0,00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0,00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0,00	0,00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,00	0.00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	00,0	0,00		

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

21 73361 0000000 Form 51I

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Resource	Description	2013/14 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)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0,0%
2) Federal Revenue	8100-8299	0,00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	150,00	150.00	28.13	150.00	0,00	0.0%
5) TOTAL, REVENUES		150.00	150,00	28.13	150,00		+ 1 1.11
B. EXPENSES							
1) Certificated Salaries	1000-1999	0,00	0,00	0.00	0.00	0.00	990,0
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0,00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0,00	0.00	0.00	0.00	0.00	0,0%
5) Services and Other Operating Expenses	5000-5999	0.00	0.00	0.00	. 0.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0,00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0,00	0.00	0.00	0,0%
9) TOTAL, EXPENSES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		150.00	150.00	28.13	150.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0,50	0.90	0.00	0,00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0,00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0,00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0.00	0.00	0.00	a Maria da	44 N

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

Description	Resource Codes	Object Cades	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			150.00	150,00	28.13	150.00		
F. NET POSITION 1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	111,394.25	111,487.13		111,487.13	0.00	0.0%
b) Audit Adjustments		9793	0,00	0.00		00,0	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,394.25	111,487.13		111,467.13		
d) Olher Restatements		9795	0,00	00,0		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			111,394.25	111,487,13		111,487.13		
2) Ending Net Position, June 30 (E + F1e)			111,544.25	111,637.13		111,637.13		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0,00		0.00		
c) Unrestricted Net Position		9790	111,544.25	111,637.13		111,637.13		

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)
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8531	0,00	0,00	0.00	0.00	0.00	0.0%
Interest		8660	150,00	150.00	28.13	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0,00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	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			150.00	150.00	28.13	150.00	00.0	0.0%
TOTAL, REVENUES			150,00	150,00	28,13	150.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) 8 & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	·						
Certificated Pupil Support Salaries	1200	0.00	0,00	0.00	0.00	0.00	0,09
Certificated Supervisors' and Administrators' Salaries	1300	0,00	0.00	0,00	0,00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0,00	0.00	0,00	0,00	0.00	0.0
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0,00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0,00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS			i				
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	6.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0,00	0,00	0,00	0,0
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0,00	0,0
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0,0
OPEB, Active Employees	3751-3752	0.00	0.00	0,00	0.00	0.00	0.0
PERS Reduction	3601-3802	0.00	0,00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0,00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0,00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	00.0	0.00	0.00	0.00	0.00	0,0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0,00	0.0
Noncapitalized Equipment	4400	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0,00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENSES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0,0
Travel and Conferences	5200	0.00	0.00	0,00	0.00	0.00	0.0
Dues and Memberships	5300	0.00	0.00	0.00	00.0	0.00	0.0
Insurance	5400-5450	0.00	0,00	0.00	0,00	0.00	0,0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0,0
Rentals, Leases, Repairs, and Noncapitalized Improver	nents 5600	0,00	0.00	0.00	0.00	0,00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0,00	0.00	0,00	0.0
Professional/Consulting Services and Operating Expenditures	5800	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 EXPEN	ISES	0.00	0.00	0.00	0,00	0.00	0,0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 EVERAGES			0.00	0.00	0.00			
TOTAL, EXPENSES INTERFUND TRANSFERS			0,00	0.00	0,00	0.00		
TICK SID TRAVE, END								
INTERFUND TRANSFERS IN	,							
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interlund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0,0%
OTHER SOURCES/USES								
SOURCES								
Olher Sources								:
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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			6,00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		0898	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			00.0	0.00	0.00	00.0		

Shoreline Unified Marin County

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

21 73361 0000000 Form 67I

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		2013/14
Resource	Description	Projected Year Totals
		Tended and the second
Total, Restricted	d Net Position	0,00

Description Rei	ource Godes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cal B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Olher State Revenue	8300-8599	0.00	0.00	D,00	0.00	0.00	0.0%
4) Olher Local Revenue	8600-8799	50.00	50.00	546,03	50.00	0.00	0.0%
5) TOTAL, REVENUES		50,00	50.00	546.D3	50.00		
B. EXPENSES							;
1) Certificated Salaries	1000-1999	0.00	0,00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	00,0	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	57,500.00	57,500,00	55,800,00	57,500.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999	42,000.00	43,750.00	43,750.00	43,750.00	0.00	0.0%
6) Depreciation	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0,00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		99,500.00	101,250,00	99,550.00	101,250,00	Agreement	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(99,450.00)	(101,200.00)	(99,003.97)	(101,200,00)		
D. OTHER FINANCING SOURCES/USES							
1) Inlerfund Transfers a) Transfers In	8900-8929	42,000.00	42,000.00	0,00	42,000.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0,00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0,00	0.00	0,00	0.00	0.0%
b) Uses	7630-7699	0.00	0,00	0.00	0,00	0.00	0.0%
3) Contributions	6980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		42,000,00	42,000.00	0.00	42,000.00		

2013-14 First Interim Foundation Private-Purpose Trust 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)			(57,450.00)	(59,200,00)	(99,003.97)	(59,200.00)		
F. NET POSITION								
1) Beginning Net Position a) As of July 1 - Unaudited		9791	88,388.52	168,473.77		158,473.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audiled (F1a + F1b)			88,388.52	168,473.77		168,473.77		
ර) Olher Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			88,388.52	168,473.77		188,473.77		
2) Ending Net Position, June 30 (E + F1e)			30,938.52	109,273,77		109,273.77		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0,00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	30,938.52	109,273,77		109,273.77		1.5

2013-14 First Interim Foundation Private-Purpose Trust 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)
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	46.03	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	5	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	500.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	54B.03	50.00	0.00	0.0%
TOTAL. REVENUES			50.00	50.00	546.03	50.00		

Description	Resource Cades	Object Codas	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	Resource Codes	Object Codes	IN.	151	15	1PI	<u>, (e)</u>	<u> (F)</u>
GENTIN TOX TED GALANTED								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0,00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0,00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0,00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0,00	0,00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries		2400	0.00	0,00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	00,0	0,00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0,00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0,00	0.00	0.00	0,00	0,0%
Unemployment Insurance		3501-3502	0.00	0,00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPE8, Allocated		3701-3702	0,00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0,00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	00.0	0,00	0.09
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0,00	0,0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies		4300	57,500.00	57,500.00	55,800.00	57,500.00	0.00	0.05
Noncapitalized Equipment		4400	0.00	0.00	0,00	0.00	0.00	0,09
Food		4700	0.00	0.00	0,00	0.00	0,00	0,09
TOTAL, BOOKS AND SUPPLIES			57,500.00	57,500.00	55,800.00	57,500.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENSES								
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
Dues and Memberships		5300	0.00	0,00	0.00	0,00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00	0,00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0,00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improven	nents	5600	0.00	0.00	0.00	0,00	0.00	20.09
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	00.00	0,00	0,09
Professional/Consulting Services and Operating Expenditures		5800	42,000.00	43,750.00	43,750.00	43,750,00	0.00	0.09
Communications		5900	0.00	0.00	0.00	0.00	00.0	0,05
TOTAL, SERVICES AND OTHER OPERATING EXPEN	SES		42,000.00	43,750.00	43,750.00	43,750.00	0.00	0.07

Description R	esource Codes	Object Cades	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	00,0	0,00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	10.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0,00	0,00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			99,500.00	101,250.00	99,550.00	101,250.00		
INTERFUND TRANSFERS			25,550.05	131,233,33	22,332	197,220.00		
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	42,000.00	42,000.00	0.00	42,000.00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	00.00	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	0.0%
(d) TOTAL, USES			0.00	0.00	0,00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0,00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a+c-d+e)			42,000.00	42,000.00	0,00	42,000.00		

Shoreline Unified Marin County

First Interim Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

21 73361 0000000 Form 73I

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals {D}	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	338.10	311.77	311.77	311.77	0.00	. 0%
2. Special Education HIGH SCHOOL	9,85	9,85	9.85	9,85	0.00	O
3. General Education	162.89	149.60	149.60	149,60	0.00	<u>D</u> 1
4. Special Education COUNTY SUPPLEMENT	8.79	8.49	8.49	8.49	0.00	09
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	4.21	5,02	5.02	5,02	0.00	0%
7. TOTAL, K-12 ADA	523.84	484.73	484,73	484.73	0.00	0%
ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0,00	0.00	0.00	0.00	0%
Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
 Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)* 						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0,00	0.00	0.00	0.00	O ⁴
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	523.84	484.73	484.73	484.73	0.00	Or Ventrandenskringsskringer
SUPPLEMENTAL INSTRUCTIONAL HOURS 16. Elemenlary*						
17. High School*						

18. TOTAL, SUPPLEMENTAL HOURS

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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 Fur	ា្ឋន					
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		D%
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			311202200000000000000000000000000000000			
21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	D%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOI	LUNTARY PUPIL TRANS	SFER				
25. Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT	0.00	0,00	00.0	0.00	0.00	0%
26. Regular Elementary and High School	0.00	0,00	0.00	0.00	0.00	0%

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

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

Shoreline Unified Marin County				First 2013-14 INTE Cashflow Workshe	First Interim 2013-14 INTERIM REPORT Cashilow Worksheet - Budget Year (1)	1)				21 73361 00000 Form CAS
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			6,265,189.47	6,022,892.47	5,557,455.47	4,845,502,05	3,965,392.05	2,920,100.38	5,275,295.15	4,411,727.90
B. RECEIPTS LOFF/Revenue Limit Sources Principal Apportingment	8740 8040		428 260 00	חט חפא בדר	00 830 831	128 260 00	0	40	74 304 OD	24 304 DD
Property Taxes	8020-8079		177.381.00	0.00	00.0	83.547.00	00.0	2.909.219.80	00.0	00.0
Miscellaneous Funds	8080-808	2	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0
Federal Revenue	8100-8299		0.00	0.00	11,290.00	00.0	15,387,39	7,847.17	142,344.50	429,069.51
Other State Revenue	6300-8599		0.00	0.00	56,823,00	4,805.00	24,105.62	16,124.75	16,530.98	35,330.08
Other Local Revenue	8600-8799		19,491.00	141,560.00	3,574.00	57,109.00	00'0	496,344,00	1,250.00	382,774.25
Interfund Transfers In	8910-8929	4 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	0.00	0.00	0.00	0.00	0.00	00.0	00.0	0.00
TOTAL RECEIPTS			325,132.00	275,380.00	227,756.00	273,721.00	39,493.01	3,429,535.72	211,429.48	898,477.84
C. DISBURSEMENTS Certificated Salaries	1000-1999		57,735,00	82,582.00	450,445.00	465,450.00	430,866.99	430,866.99	430,866.99	430,866.99
Classified Salaries	2000-2999		69,722.00	158,689,00	197,263.00	216,295.00	204,883.65	204,883.65	204,883.65	204,883,65
Employee Benefits	3000-3999		138,341.00	158,432,00	211,511.00	275,578.00	243,545,58	243,545,58	243,545,58	243,545.58
Books and Supplies	4000-4999		5,662.00	29,581,00	56,943.00	114,769.00	66,392.19	66,392.19	66,392.19	66,392.19
Services	5000-5999		82,470,00	190,363.00	30,678.00	160,158.00	128,652,54	128,652.54	128,652.54	128,652.54
Capital Outlay	6659-0009		0.00	32,726.00	28,900.00	0.00	0.00	00.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00
Interfund Transfers Out	7600-7629		42,000.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	0.00	0.00	00.00	0.00	00.0	0.00
TOTAL DISBURSEMENTS			395,930.00	652,473.00	975,740.00	1,232,250.00	1,074,340.95	1,074,340.95	1,074,340.95	1,074,340.95
D. BALANCE SHEET TRANSACTIONS Assets										
Cash Not In Treasury	9111-9199		0.00	0.00	00.0	0.00	00.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	313,945.68	68,217.00	34,790.00	33,111.00	22,870.00	62,789.14	0.00	0.00	00.0
Due From Other Funds	9310		0.00	0.00	0.00	0:00	0.00	0.00	0.00	0.00
Stores	9320		0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		313,945.68	68,217.00	34,790,00	33,111.00	22,870.00	62,789.14	0.00	00.0	0.00
<u>Liabilitles</u> Accounts Payable	9500-9599	366,164.34	239,716.00	123,134.00	(14,774.00)	(55,549.00)	73,232.87	0.00	00.00	0.00
Due To Other Funds	9610		00.00	00'0	0.00	0.00	0.00	0.00	0.00	0,00
Current Loans	9640		00'0	00.0	00.0	00'0	00'0	00:00	00'0	00'0
Deferred Revenues	9650	12,510.20	00'0	00'0	11,854.42	00.0	00.00	00.0	655.78	00:00
SUBTOTAL LIABILITIES		378,674.54	239,716.00	123,134.00	(2,919,58)	(55,549.00)	73,232.87	0.00	655.78	0.00
Nonoperating Suspense Clearing	0010									
TOTAL BALANCE SHEET TRANSACTIONS	!	(64.728.86)	(171,499.00)	(88.344.00)	36.030.58	78.419.00	(10,443,73)	00:0	(655.78)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(242.297.00)	(465,437.00)	(711,953,42)	(880,110.00)	(1,045,291.67)	2,355,194.77	(863,567.25)	(175,863.11)
F. ENDING CASH (A + E)			6,022,892.47	5,557,455.47	4,845,502.05	3,965,392.05	2,920,100.38	5,275,295.15	4,411,727.90	4,235,864.79
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

Shoreline Unified Marin County

51,304,00 51,304,00 11,519,26 27,797,42 0.00 11,519,26 23,970,46 0.00		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Sources	ACTUALS THROUGH THE MONTH OF									
Fources Continues Contin	A. BEGINNING CASH		4,235,864.79	3,221,114.98	6,072,453.76	5,526,471.74				
The part point of the part	B. RECEIPTS LCFF/Revenue Limit Sources		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		2			C		6
Property Tests September	Principal Apportionment	8010-8019	51,304.00	51,304.00	51,304.00	156,263.00		0.00		959 192.00
Makedialments of the Part of th	Property Taxes	8020-8079	27,797.42	2,881,422.37	359,903.48	111,537.93	173,704.00	0.00		6,724,513.00
Figure Revenue 61006 5559 23,777.45 142,774.42 115,152.25 15,545.70 11,515.25 12,545.70 11,515.25 12,545.70 11,515.25 12,545.70 11,515.25 12,545.70 12,545.7	Miscellaneous Funds	8080-8089	0.00	0.00	0.00	(280,626.00)	0.00	00:00		(280,626.00)
The Revenue Stool St	Federal Revenue	8100-8299	11,519.26	594,609.45	28,185.00	267,743.31	142,374.42	0.00	1	1,650,370.01
fund Transfers In Page 1809-189 (nor of Transfers In Page 1809-189) 100 300-30-190 100 <th< td=""><td>Other State Revenue</td><td>8300-8599</td><td>23,970.46</td><td>37,365.91</td><td>15,949.70</td><td>84,313,85</td><td>00.0</td><td>00.00</td><td></td><td>315,319.35</td></th<>	Other State Revenue	8300-8599	23,970.46	37,365.91	15,949.70	84,313,85	00.0	00.00		315,319.35
March Filtering Sources September Se	Other Local Revenue	8500-8799	0.00	360,976.00	73,016.75	12,816,00	00.00	00'0	1,548,913.00	1,548,913.00
UNINGERIENTS CASE	Interfund Transfers In	8910-8929	00'0	00.0	00.00	0.00	00.00	0.00		00.0
Part	All Other Financing Sources	8930-8979	00'0	00'0	0.00	00.00	00'0	00'0	00'0	0.00
December	TOTAL RECEIPTS		114,591.14	3,925,679.73	528,358,93	352,048.09	316,078.42	0.00		10,917,681.36
Single Sainties Solo-sainties 2000-2894 2000-2894 0.00	C. DISBURSEMENTS Contificated Solaries	1000-1000	430 866 99	0 9 9 A A A A A B B B B B B B B B B B B B	430 886 99	715 030 07	טויט	טטט	4 787 411 00	4 787 411 BB
to displayed by the stand Supplies and Suppl	Commence Commen	2000 2000	20.000,000	200.000,000	200,000 ER	200 330 45	00 0	60.0	2 27A ARE DO	2 275 485 00
Open Britishis Activates and Supplies	Classilled Galdiles	5557-0007	20,600,402	CD.COO.402	204,003,03	200,330.43	מיחמים			2,270,403.00
Cost and Supplies Stock Supplies 4000-5999 Cost Supplies 600-6999 60	Employee Benefits	3000-3999	243,545,58	243,545.58	243,545,58	217,380.94	0,00	0.00		2,706,062.00
Comparison Com	pooks and Supplies	4000-4999	66,392.19	66,392,19	56,392,19	2/6,/29.45	n.uo	on.o		944,459.79
Inter-Transity Control	Services	5000-5999	128,652.54	128,652.54	128,652.54	128,652.54	180,095,62	00.0	1,6	1,672,984.94
TODISHINSEMENTS TODISHINSE	Capital Outlay	6000-6599	0.00	0,00	0.00	5,003.00	0.00	0.00		66,629,00
fund Transler Trigo-Trigo 0.00<	Other Outgo	7000-7499	55,000.00	0.00	0.00	0.00	55,000.00	0.00		110,000,00
The Primary	Interfund Transfers Out	7600-7629	0.00	0,00	00.00	0.00	0.00	00.0		42,000.00
ALDISBURSEMENTS 1,178/340.85 1,074,340.85 1,674,340.	All Other Financing Uses	7630-7699	0.00	00'0	0.00	0.00	00.0	0.00		0.00
ANCE SHEET TRANSACTIONS 111-9199 2000 2	TOTAL DISBURSEMENTS		1,129,340.95	1,074,340,95	1,074,340.95	1,543,156.46	235,095,62	0,00		12,610,031.73
Note in Treasury 9111-9199 0.000 </th <th>D. BALANCE SHEET TRANSACTIONS</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	D. BALANCE SHEET TRANSACTIONS									
9200-9299 0.00 0.00 92,168.54 0.00	Assets Cash Not In Treasury	9111-9199	0.00	00.00	0.0	00'0	00.00	0,00		
9310 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Receivable	9200-9299	0.00	00'0	00.00	92,168.54	0.00	0.00		
9320 9330 9330 9340 9440 9500-9599 9500-9509 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9599 9500-9500 9500-9509 9500-9509 9500-9509 9500-9509 9500-9509 9500-9500 9500-9509 9500-9500 9500	Due From Other Funds	9310	0.00	0.00	0.00	0.00	00.0	0.00		
9330 0.00 <th< td=""><td>Stores</td><td>9320</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td>00'0</td><td>0.00</td><td></td><td></td></th<>	Stores	9320	0.00	0.00	0.00	00.00	00'0	0.00		
9340 0.00 <th< td=""><td>Prepaid Expenditures</td><td>9330</td><td>0.00</td><td>00.0</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td></th<>	Prepaid Expenditures	9330	0.00	00.0	00.0	0.00	0.00	0.00		
9600-9599 0.00 0.00 0.00 0.00 92,168.54 0.00 0.00 313,945.68 9610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Current Assets	H34N	0.00	00.0	00:0	0.00	0.00	0.00		
9500-9599 0.00 0.00 404.47 0.00 0.00 366,164,34 9610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9610 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9640 0.00	SUBTOTAL ASSETS		0.00	0.00	0.00	92,168.54	0.00	0,00	313,94	
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	F. ENDING CASH (A + E)		3,221,114.98	6,072,453.76	5,526,471.74	4,427,127.44				
	G. ENDING CASH, PLUS CASH									
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First Interim 2013-14 INTERIM REPORT Cashilow Worksheet - Budget Year (2)

Comparison of	Shoreline Unified Marin County				F1 2013-14 II Cashflow Work	First Interim 2013-14 INTERIM REPORT Cashilow Worksheet - Budget Year (2)	ır (2)				21 73361 00000 Form CA
Sources			Balances Ralances (Ref. Only)	yink	August	September	October	November	December	January	February
Sources	ACTUALS THROUGH THE MONTH OF (Enter Month Name):		1								
Accordance Acc	A. BEGINNING CASH			4,427,127.44	4,427,127.44	4,427,127.44	4,427,127.44	4,427,127.44	4,427,127,44	4,427,127.44	4,427,127.44
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SOURCES SOUR	Miscellaneous Funds	8080-8099									
Control Cont	Federal Revenue	8100-8299									
Control Cont	Other State Revenue	8300-8599 8600-8599									
1000-1999 2000-2999 2000	Interfund Transfers In	8910-8929	# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
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sa and Supplies 4000-4999 Concessed	Employee Benefits	3000-3999									
Comparison	Books and Supplies	4000-4999									
Touring Tour	Services	5000-5999	116-1								
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INDUINE AND AND INCTAINING	G. ENDING CASH, PLUS CASH										
	ACCRUALS AND ADJUSTMENTS										

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

Shoreline Unified Marin County

ACTUALS THROUGH THE MONTH OF ORDER ACET 127.44 ACET	COL 4427.127.44 4427.127	Col
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First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2013-14



NOTICE OF CRITERIA AND STANBARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130) Signed: District Superintendent or Designee
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.
To the County Superintendent of Schools: This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131) Meeting Date: Dec. 11, 2013 Signed: President of the Governing Board
CERTIFICATION OF FINANCIAL CONDITION
X POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Susan Skipp Telephone: 707 878-2226
Title: Chief Business Official E-mail: susan.skipp@shorelineunified.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS		Met	Not Met
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

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

SUPPL	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	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

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

ADDIT	IONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		х
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	х	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
8A	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

	Unicoti	icled/Restricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols, C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E		(13)	\"/	7~1	127	(12)
current year - Column A - is extracted)	'					
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,403,079,00	0.71%	7,455,312.00	0.78%	7,513,282,00
2. Federal Revenues	8100-8299	1,650,370.01	-1.07%	1,632,665.00	0.00%	1,632,665,00
3. Other State Revenues	8300-8599	315,319,35	-39,69%	190,177.00	-1.25%	187,798.00
4. Other Local Revenues	8600-8799	1,548,913,00	-3.34%	1,497,145.00	1.23%	1,515,555,00
5. Other Financing Sources						
n. Transfers in	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0,00%	0.00
e. Contributions	8980-8999	0,00	0,00%	0,00	0,00%	0,00
6. Total (Sum lines Al thru A5c)		10,917,681.36	-1,30%	10,775,299.00	0,69%	10,849,300,00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,787,411.00		4,754,629.00
b. Step & Column Adjustment				63,926.00		72,038,00
c. Cost-of-Living Adjustment				00,00		00,0
d. Other Adjustments	ļ			(96,708,00)		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	4,787,411.00	-0.68%	4,754,629.00	1.52%	4,826,667,00
2. Classified Salaries						
a. Base Salaries				2,276,485,00		2,288,852.00
b. Step & Column Adjustment		10 10 10 10 10 10 10 10 10 10 10 10 10 1		25,122,00		25,269,00
c. Cost-of-Living Adjustment		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.00		0.00
d. Other Adjustments		TOTAL CONTROL OF THE PROPERTY		(12,755.00)		21,577.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,276,485,00	0,54%	2,288,852.00	2,05%	2,335,698.00
3. Employee Benefits	3000-3999	2,706,062.00	5.68%	2,859,700.00	8,48%	3,102,333.00
4. Books and Supplies	4000-4999	948,459.79	-45,95%	512,605,00	-8.89%	467,039.00
5. Services and Other Operating Expenditures	5000-5999	1,672,984.94	-9,73%	1,510,143.00	-0.25%	1,506,357,00
6. Capital Outlay	6000-6999	66,629.00	-92,50%	5,000.00	0.00%	5,000.00
7. Other Ontgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	· · · · · · · · · · · · · · · · · · ·	0.00%	110,000.00	0,00%	110,000,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%	0,00	0,00%	0,00
9. Other Financing Uses	7300-739	0.00	0,00,0	0,00	0,00,70	0,00
a. Transfers Out	7600-7629	42,000,00	-42.86%	24,000.00	0,00%	24,000.00
b. Other Uses	7630-7699	0,00	0,00%	0,00	0.00%	00,0
10. Other Adjustments	1050-1077			0.00	10000	0,00
11. Total (Sum lines B1 thru B10)		12,610,031.73	-4.32%	12,064,929,00	2,59%	12,377,094,00
C. NET INCREASE (DECREASE) IN FUND BALANCE		12,010,031.73	11 y 25 Lapton	10,007,000	2,3770	12,271,024,00
(Line A6 minus line B11)		(1,692,350,37)		(1,289,630.00)		(1,527,794.00)
D. FUND BALANCE		[1 C.025"3 Ar.3 []		(1,202,020,00)		(1,2=7,794,00)
1		£ 197 067 70		A APO TIT OF		2 ቸበስ ሰዩን በኅ
1. Net Beginning Fund Balance (Form 011, line F1e)	i	6,182,062.39 4,489,712.02		4,489,712.02 3,200,082.02		3,200,082,02 1,672,288.02
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance (Form 011)		4,469,712,02		5,400,004,04		1,072,200.02
· -	9710-9719	3,000.00		3,312.00		3,312.00
n. Nonspendable		137,751,00		164,271.00		190,791.00
b. Restricted	9740	137,731,00		104,271,00		190,791,00
c. Committed	perso	0.00		0.00		0.00
1. Stabilization Arrangements	9750	0.00		0.00		00.0
2. Other Commitments	9760	0.00		0,00		
d. Assigned	9780	14,508.00		15,672.00		16,836,00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	504,317.00		482,526,00		495,000.00
2. Unassigned/Unappropriated	9790	3,830,136.02		2,534,301.02		966,349.02
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,489,712.02		3,200,082.02		1,672,288.02

	Unrest	ricted/Restricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)		X2.7/				107
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0,00		0,00
b. Reserve for Economic Uncertainties	9789	504,317.00		482,526.00		495,000,00
c. Unassigned/Unappropriated	9790	3,830,136.02		2,534,301.02	Marie Company	966,349.02
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00	The state of the s	0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			17.11			
a. Stabilization Arrangements	9750	00,0	And the second s	0.00		0,00
b. Reserve for Economic Uncertainties	9789	0,00		0.00		0,00
c, Unassigned/Unappropriated	9790	0,00 4,334,453.02		0,00 3,016,827.02		0,00 1,461,349,02
Total Available Reserves - by Amount (Sum lines E1 thru E2b) Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4,334,433.02 34.37%	(24) (14) (14) (14) (14) (14) (14) (14) (1	25.00%		1,401,349,02
F. RECOMMENDED RESERVES	···			23.0076		11.0170
- · · · · · · · · · · · · · · ·		11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Additional and the second seco	77 - 77 - 77 - 77 - 77 - 77 - 77 - 77	**************************************	
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a			7 **	100 - 100 -		
special education local plan area (SELPA):		Fine Control of the C	/ And		A	
n. Do you choose to exclude from the reserve calculation		**************************************				
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special						
education pass-through funds; 1. Enter the name(s) of the SELPA(s):						
1.00.00.00.00.00.00.00.00.00.00.00.00.00						
2. Special education pass-through funds						
(Column A; Fund 10, resources 3300-3499 and 6500-6540,					**************************************	
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		00,0				
2. District ADA			# 1		**************************************	
Used to determine the reserve standard percentage level on line F3d			THE PARTY OF THE P		111111111111111111111111111111111111111	
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22;	enter projections)	479.71		467.04		446,80
Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	, , ,	12,610,031.73		12,064,929.00		12,377,094.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	a is No)	0.00		0.00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	,	12,610,031.73		12,064,929.00		12,377,094.00
d, Reserve Standard Percentage Level					- Control Cont	
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		504,401.27		482,597.16	100000000000000000000000000000000000000	495,083,76
· · · · · · · · · · · · · · · · · · ·		5,77,701,27		132,227,110		
f. Reserve Standard - By Amount		63 808 B0		63,000.00	**************************************	63,000,00
(Refer to Form 01CSI, Criterion 10 for calculation details)		63,000,00		482,597.16		495,083,76
g. Reserve Standard (Greater of Line F3e or F3f)		504,401.27				
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

		Unrestricted				
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and		. \	\\\\			
current year - Column A - is extracted)	4 44					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	7,403,079.00	0.71% 0.00%	7,455,312.00	0.78%	7,513,282,00
Teneral Revenues Other State Revenues	8300-8599	1,400,000,00 89,935,00	-7,05%	1,400,000,00 83,593.00	0.00% -2.61%	1,400,000.00 81,408.00
4. Other Local Revenues	8600-8799	116,046.00	-50.18%	57,816,00	0.00%	57,816,00
5. Other Financing Sources		-				
n. Transfers In	8900-8929	0,00	0,00%	0,00	0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00 (1,367,812,00)	0.00% -0.64%	0,00 (1,359,051,00)	0.00% 3.91%	(1,412,252.00)
6. Total (Sum lines A1 thru A5c)	0200-0222	7,641,248,00	-0.05%	7,637,670,00	0.03%	7,640,254.00
B. EXPENDITURES AND OTHER FINANCING USES		,071,-40,000		1,031,010,00		7,040,254,00
I. Certificated Salaries					Allowed Andreas Andrea	
n. Base Salaries		A STATE OF THE PROPERTY OF THE	Constitution of the consti	3,868,611,00	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 015 070 00
b. Step & Column Adjustment				52,676,00		3,815,030,00
c. Cost-of-Living Adjustment				22,070,00		55,755.00
			170 4414 1 170 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(106.357.00)		
d. Other Adjustments	1000 1000	3 000 011 00	1 2007	(106,257,00)	1 4602	7 070 705 00
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	3,868,611,00	-1.39%	3,815,030,00	1.46%	3,870,785.00
				1 (32 002 00	This are to a serve a serve and the serve as a serve as	1 (20 201 00
n. Base Salaries				1,633,093,00		1,639,291.00
b, Step & Column Adjustment		The second secon		21,746.00	The state of the s	22,358,00
c. Cost-of-Living Adjustment				(15.548.00)	TOTAL PROPERTY OF THE PROPERTY	15 050 00
d. Other Adjustments	2000 2000	1 422 002 00	A 200/	(15,548,00)	2.200/	15,039.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,633,093,00	0,38%	1,639,291.00	2,28%	1,676,688,00
3. Employee Benefits	3000-3999	2,100,788,00	5,21%	2,210,139,00	8,23%	2,392,088,00
4. Books and Supplies	4000-4999	641,434.35	-30,85%	443,532.00	-6.09%	416,529.00
5. Services and Other Operating Expenditures	5000-5999	907,393,00	-5,66%	856,063,00	-0.90%	848,401.00
6. Capital Outlay	6000-6999	58,394.00	-91.44%	5,000.00	0.00%	5,000,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.000.0	0.00	0.00%	0,00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	(14,923,00)	0.00%	(14,923.00)	0.00%	(14,923.00)
a. Transfers Out	7600-7629	0.00	0,00%	0,00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0,00
10. Other Adjustments (Explain in Section F below)	·			0.00		0.00
11. Total (Sum lines B1 thru B10)		9,194,790.35	-2.62%	8.954,132.00	2.69%	9,194,568,00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,553,542.35)		(1.316,462.00)		(1,554,314.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,905,503.37	The state of the s	4,351,961.02		3,035,499.02
2. Ending Fund Balance (Sum lines C and D1)		4,351,961,02		3,035,499,02		1.481.185.02
- · · · · · · · · · · · · · · · · · · ·		41221230102	AND THE CONTRACT OF THE CONTRA	2,023,72,02	The state of the s	1,101,100,00
Components of Ending Fund Balance (Form 011) a. Nonspendable	9710-9719	3,000,00	Fig. 1 and 15 an	3,000,00	Transfer of the control of the contr	3,000.00
n. Nonspendable b. Restricted	9710-9719	3,000,00		2,000,00		20.000,0
c. Committed	J/40 .	(12-11-2-1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-				
1. Stabilization Arrangements	9750	0,00				
2. Other Commitments	9760	0.00	77.117.7.1111.0000001111111111111111111			
d. Assigned	9780 9780	14,508,00		15,672.00		16,836.00
e. Unassigned/Unappropriated	3100	14,200,00		10,012,00		,0,050,00
Reserve for Economic Uncertainties	9789	504,317.00		482,526,00		495,000,00
2. Unassigned/Unappropriated	9790	3,830,136.02	THE STATE OF THE S	2,534,301.02		966,349.02
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,351,961.02		3,035,499.02		1,481,185,02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E, AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	00,0		0.00		0.00
b. Reserve for Economic Uncertainties	9789	504,317.00	100 100 100 100 100 100 100 100 100 100	482,526.00		495,000.00
c. Unassigned/Unappropriated	9790	3,830,136,02		2,534,301.02		966,349,02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0,00				
b. Reserve for Economic Uncertainties	9789	0,00			(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,334,453.02		3,016,827.02		1,461,349.02

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.

Shoreline Unified Marin County

General Fund Multiyear Projections Unrestricted

21 73361 0000000 Form MYPI

Description	Object Cades	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols, E-C/C) (D)	2015-16 Projection (E)
Certificated salaries are less in 2014-15 because of teacher on administrative leave during 2-13-14. Classified salaries - misc. adjustments for new hires, etc.						

Shoreline Unified Marin County	Ge Multiye	eneral Fund ear Projections Restricted				21 73361 000000 Form MYP
Description	Object Codes	Projected Year Totals (Form 011) (A)	% Cliange (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	8010-8099	0.00	0.00%	0,00	0,00%	0,00
1. LCFF/Revenue Limit Sources 2. Federal Revenues	8100-8299	250,370,01	-7,07%	232,665,00	0,00%	
3. Other State Revenues	8300-8599	225,384.35	-52.71%	106,584,00	-0.18%	
4. Other Local Revenues	8600-8799	1,432,867.00	0.45%	1,439,329.00	1.28%	1,457,739,00
5. Other Financing Sources			0.000	2.00		
a, Transfers In	8900-8929	0.00 0.00	0.00%	0.00 0.00	0,00%	
b. Other Sources c. Contributions	8930-8979 8980-8999	1,367,812.00	-0.64%	1,359,051.00	3,91%	
6. Total (Sum lines AI thru A5c)	2744 2777	3,276,433.36	-4,24%	3,137,629,00	2.28%	
				17,151,151,151		5,203,010,00
B, EXPENDITURES AND OTHER FINANCING USES						
I. Certificated Salaries		-4-5-y	TOWN ASSESSMENT OF THE PROPERTY OF THE PROPERT	510 000 00	A CONTROL OF THE CONT	070 500 00
a. Base Salaries				918,800,00	100 100 100 100 100 100 100 100 100 100	939,599.00
b. Step & Column Adjustment				11,250.00		16,283.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,549,00		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	918,800,00	2.26%	939,599.00	1.73%	955,882,00
2. Classified Salaries						
a. Base Salaries				643,392.00	10 10 10 10 10 10 10 10 10 10 10 10 10 1	649,561.00
b. Step & Column Adjustment			TOTAL CONTROL OF THE	3,376.00		2,911.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,793.00		6,538.00
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	643,392.00	0.96%	649,561,00	1.45%	659,010.00
3. Employee Benefits	3000-3999	605,274.00	7.32%	649,561.00	9.34%	710,245.00
4. Books and Supplies	4000-4999	307,025.44	-77.50%	69,073.00	-26.87%	50,510,00
5. Services and Other Operating Expenditures	5000-5999	765,591.94	-14.57%	654,080,00	0.59%	657,956,00
6. Capital Outlay	6000-6999	8,235.00	-100.00%	0.00	0.00%	0,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	00,000,011	0.00%	110,000,00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	14,923,00	0.00%	14,923.00	0.00%	14,923.00
9. Other Financing Uses						
n, Transfers Out	7600-7629	42,000,00	-42.86%	24,000,00	0,00%	-
b. Other Uses	7630-7699	0.00	0,00%	0.00	0,00%	<u> </u>
10. Other Adjustments (Explain in Section F below)				0.00		0,00
11. Total (Sum lines B1 thru B10)		3,415,241.38	-8,91%	3,110,797.00	2.31%	3,182,526,00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(138,808.02)		26,832.00		26,520,00
D. FUND BALANCE			The state of the s			
1. Net Beginning Fund Balance (Form 011, line F1e)		276,559,02		137,751.00		164,583,00
2. Ending Fund Balance (Sum lines C and D1)		137,751,00		164,583.00		191,103.00
3. Components of Ending Fund Balance (Form 011)						
n. Nonspendable	9710- 9 719	0.00	The state of the s	312,00		312.00
b. Restricted	9740	137,751,00		164,271,00		190,791.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	In the second se				
d, Assigned	9780					
e, Unassigned/Unappropriated						
L. Reserve for Economic Uncertainties	9789					
2, Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D7)		137 751 00		164.583.00		191,103,00

(Line D3f must agree with line D2)

191,103.00

Description	Object Cades	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						77.20
I. General Fund				***************************************		
a. Stabilization Arrangements	9750	with the second				
b. Reserve for Economic Uncertainties	9789					4 11 4 12 12 13 14 14 14 14 15 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17
c. Unassigned/Unappropriated Amount	9790		Company (San Compa			
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)				mg i big i y man y jim hag y i man y mg		
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		Control of the contro			I I variety to the same of the	
a. Stabilization Arrangements	9750	A CONTROL OF THE CONTROL OF T	**************************************			
h. Reserve for Economic Uncertainties	9789					7,41741.1541.4541.4141.4141.4141.4141.4141
c. Unassigned/Unappropriated	9790			100 100 100 100 100 100 100 100 100 100		
3. Total Available Reserves (Sum lines E1a thru E2c)		# 13 13 0 F 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

5. Total symmetric reserves (Sum times ETU und EZC)

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.

Certificated and classified salaries - difference are for misc, adjustments for new hires, etc.

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/Revenue Limit (Funded) ADA

Budgel Adoption

First Interim

Budget

Projected Year Totals

(Form 01CS, Item 4A1,

Fiscal Year	Step 2A)		Percent Change	Status
Current Year (2013-14)	523,84	524.32	0.1%	Mel
1st Subsequent Year (2014-15)	494.60	484.73	-2.0%	Met
2nd Subsequent Year (2015-16)	482.36	472.06	-2.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

Enrollment is declining more than projected at budget adoption. For 2013-14, enrollment was projected at 522 with actual enrollment of 509. The tower than anticipated enrollment towers subsequent years as illustrated in Criterion #2.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrol	Imeni

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	522	509	-2.5%	Not Met
1st Subsequent Year (2014-15)	509	495	-2.8%	Not Met
2nd Subsequent Year (2015-16)	487	472	-3.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Expl	anat	llon;	
required	i if N	1TO	net)

Enrollment is declining more than projected at budget adoption. For 2013-14, enrollment was projected at 522 with actual enrollment of 509. The tower than anticipated enrollment lowers subsequent years as illustrated in the chart above.

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3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2010-11)	531	555	95.7%
Second Prior Year (2011-12)	552	587	94.0%
First Prior Year (2012-13)	520	550	94.5%
		Historical Average Ratio:	94.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.2%

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.

	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	480	509	94.3%	Met
1st Subsequent Year (2014-15)	467	495	94.3%	Met
2nd Subsequent Year (2015-16)	447	472	94.7%	Met

Enrollment

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Estimated P-2 ADA

Explanation:	
(required if NOT met)	

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Limit

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

Budget Adoption First Interim (Form 01CS, Item 4B) Fiscal Year Projected Year Totals Percent Change Status 7,683,705.00 Current Year (2013-14) 6,788,994.00 13.2% Not Met 6,850,180.00 1st Subsequent Year (2014-15) 7,740,312.00 13.0% Not Met 2nd Subsequent Year (2015-16) 6,907,345.00 7,803,252.00 13.0% Not Met

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

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

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

Expla	111	ation	:
required	if	NOT	mel)

The revenue projected at Budget Adoption did not include the LCFF formula. Under LCFF, revenue previously recognized in object code 8590 is now under object code 8012 which moves the revenue to a different source.

Third Seco First

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

5. CRITERION: Salaries and Benefits

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

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

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

	Ratio		
	of Unrestricted Salarles and Benefits		
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
d Prior Year (2010-11)	5,593,031.56	6,580,631.90	85.0%
ond Prior Year (2011-12)	5,878,826,58	6,783,970.98	86.7%
t Prior Year (2012-13)	6,144,500.56	7,113,128.38	86.4%
		Historical Average Ratio:	86,0%

_	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			
greater of 3% or the district's reserve			
standard percentage):	82,0% to 90,0%	82.0% to 90.0%	82.0% to 90.0%

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

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

Projected Year Totals - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

	(Form Uti, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unitestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines 81-88, 810)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	7,602,492.00	9,194,790.35	82.7%	Met
1st Subsequent Year (2014-15)	7,664,460.00	8,954,132.00	85.6%	Met
2nd Subsequent Year (2015-16)	7,939,561.00	9,194,568.00	86.4%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:	
•	
(required if NOT met)	
(required in real rines)	

CRITERION: Other Revenues and Expenditures 6.

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

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

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5,0%

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

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

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

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 810	0-8299) (Form MYPI, Line A2)			
Current Year (2013-14)	1,632,665,00	1,650,370.01	1.1%	No
1st Subsequent Year (2014-15)	1,632,665.00	1,632,665.00	0.0%	No
2nd Subsequent Year (2015-16)	1,632,665,00	1,632,665.00	0,0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects	8300-8599) (Form MYPI, Line A3)		
Current Year (2013-14)	817,367.00	315,319.35	-61.4%	Yes
1st Subsequent Year (2014-15)	838,411.00	190,177.00	-77.3%	Yes

Explanation: (required if Yes) The revenue projected at Budget Adoption did not include the LCFF formula. Under LCFF, revenue previously recognized in object code 8590 is now under object code 8012 which moves the revenue to a different source.

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

Current Year (2013-14)	1,502,252.00	1,548,913.00	3.1%	No
1st Subsequent Year (2014-15)	1,520,764.00	1,497,145.00	-1.6%	Nο
2nd Subsequent Year (2015-16)	1,539,646,00	1,515,555.00	-1.6%	No

Explanation: (required if Yes)

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

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

447,642.00	948,459.79	111.9%	Yes
408.214.00	512,605.00	25.6%	Yes
389,419.00	467,039.00	19.9%	Yes

Explanation: (required if Yes) The projections at Budget Adoption did not include expenditures for Prop 30 EPA or Common Core. Some of these expenditures along with carryover from 2012-13 have now been added to the budget for 1st Interim Report.

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

1,450,079.00 1,672,984.94 15.4% Yes Current Year (2013-14) 1st Subsequent Year (2014-15) 1,454,831.00 1,510,143.00 3.8% No 1,506,357.00 3.1% No 1,461,397.00 2nd Subsequent Year (2015-16)

Explanation: (required if Yes) Budgets for expenditures have been added since Budget Adoption for contracts with West Ed for Common Core training, with BACR for the after school program at BBS, for Prop 39 Clean Energy, for Special Ed transportation, and for contracts paid from the MCF grant.

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6B. C	lculating the District's Cl	nange in Total (Operating Revenues and	Expenditures		
DATA	ENTRY: All data are extrac	cted or calculated	i.			
Object	Range / Fiscal Year		Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
	Total Federal, Other State,	and Other Lecal	Pavanua (Saction 6A)			
Curren	t Year (2013-14)	alia Otilei Eocai	3,952,284.00	3,514,602.36	-11.1%	Not Met
	sequent Year (2014-15)		3,991,840.00	3,319,987.00	-16.8%	Not Met
	bsequent Year (2015-16)		4,044,294.00	3,336,018.00	-17.5%	Not Met
	Total Books and Supplies,	and Services and	i Other Operating Expenditu	ures (Section 6A)		
Curren	t Year (2013-14)		1,897,721.00	2,621,444.73	38.1%	Not Met
	sequent Year (2014-15)		1,863,045.00	2,022,748.00	8.6%	Not Met
2nd Su	bsequent Year (2015-16)		1,850,816.00	1,973,396.00	6.6%	Not Met
			1= 11			
6C. C	omparison of District Tota	al Operating Re	venues and Expenditures	to the Standard Percentag	e Range	
DATA I	STANDARD NOT MET - On subsequent fiscal years. Rea	e or more projecte asons for the proje	d operating revenue have cha cted change, descriptions of th		nore than the standard in one or more ed in the projections, and what chang	
	Explanation:					
	Federal Revenue					
	(linked from 6A					
	if NOT met)					
	Explanation: Other State Revenue (linked from 6A if NOT met)		ected at Budget Adoption did e 8012 which moves the rever		nder LCFF, revenue previously recog	nized in object code 8590 is now
	Explanation: Other Local Revenue (linked from 6A if NOT met)					
1b.	subsequent fiscal years, Rea	sons for the proje	cted change, descriptions of t		nore than the standard in one or more ed in the projections, and what chang n the explanation box below.	
	Explanation: Books and Supplies (linked from 6A if NOT met)	The projections a from 2012-13 ha	at Budget Adoption did not Inc ve now been added to the bud	lude expenditures for Prop 30 EF aget for 1st Interim Report.	PA or Common Core. Some of these o	expenditures along with carryover
		Б	311	D. J. 1 & J. 1	The latest Public Commence Commence	ains with DAOD for the offer-
	Explanation: Services and Other Exps (linked from 6A if NOT met)	school program a	multures have been added sin at BBS, for Prop 39 Clean Ene	nce Budget Adoption for contracts	s with West Ed for Common Core train n, and for contracts paid from the MC	ning, with BACK for the after F grant.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account). 7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula, This section has been inactivated. 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070,766 from 2008-09 through 2014-15. EC Section 17070,766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period. DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data Into lines 1 and 2. All other data are extracted. **Budget Adoption** First Interim Contribution 1% Required Projected Year Totals Minimum Contribution (Fund 01, Resource 8150, (Form 01CS, Item 782c) Objects 8900-8999) Status OMMA/RMA Contribution 120,091.27 268,414.00 Met Budget Adoption Contribution (information only) 264,260.00 (Form 01CS, Criterion 78, Line 2c) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made: Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) Exempt (due to district's small size (EC Section 17070.75 (b)(2)(D))) Other (explanation must be provided)

and Other is marked)

Explanation: (required if NOT met

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8. CRITERION: Deficit Spending

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

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

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

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)	34.4%	25.0%	11.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.5%	8.3%	3.9%

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

iter olimige at
Unrestricted Fund Balance
(F 041 OU F)

Total Unrestricted Expenditures

and Other Financing Uses (Form 011, Objects 1000-7999) Deficit Spending Level
Net Change in Unrestricted Fund

	(Fullifulf, Section E)	(Furm off, Cojects Toda-7999)	(ii Nei Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2013-14)	(1,553,542.35)	9,194,790.35	16.9%	Not Met
1st Subsequent Year (2014-15)	(1,316,462.00)	8,954,132.00	14.7%	Not Met
2nd Subsequent Year (2015-16)	(1,554,314.00)	9,194,568.00	16.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met) It is typical for the SUSD budget to reflect deficit spneding. The current year is utilizing revenue received in the prior year for Federal Impact Ald. In 2013-14, the district received approximately \$4 million in revenue and \$1.4 million was budgeted which resulted in a much higher than anticipated ending fund balance. The percentage of deficit spending illustrated here will be discussed.

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9. CRITERION: Fund and	Cash Balances
A. FUND BALANCE STAN	DARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.
9A-1. Determining if the District	s General Fund Ending Balance is Positive
DATA ENTRY: Current Year data are	extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
	Ending Fund Balance
	General Fund
	Projected Year Totals
Fiscal Year Current Year (2013-14)	(Form 01I, Line F2) (Form MYPI, Line D2) Status
1st Subsequent Year (2014-15)	
2nd Subsequent Year (2015-16)	1,672,28B.02 Met
, , ,	
9A-2. Comparison of the Distric	'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.
Evalenations	
Explanation: (required if NOT met)	
(raquide ii (16 (Itioly	
B. CASH BALANCE STAN	DARD: 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, o	lata will be extracted; if not, data must be entered below.
	Ending Cash Balance
	General Fund
Fiscal Year	(Form CASH, Line F, June Column) Status
Current Year (2013-14)	4,427,127.44 Met
9B-2. Comparison of the Distric	's Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation if	the standard is not met.
1a. STANDARD MET - Projected	general fund cash balance will be positive at the end of the current fiscal year.
Explanation:	
(required if NOT met)	

10. CRITERION: Reserves

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	480	467	447
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

1	Do you choose to exclude from the	e reserve calculation the pas	ss-through funds distributed to SELPA members?

If you are the SELPA AU and are excluding special education pass-through funds:

1	
1	Yes
•	• • •

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

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

10B. Calculating the District's Reserve Standard

a. Enter 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.

1.	Expenditures and Other Financing Uses
	(Form 011, objects 1000-7999) (Form MYPI, Line B11)

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
-	12,610,031.73	12,064,929.00	12,377,094.00
-	12,610,031.73 4%	12,064,929.00	12,377,094.00 4%
	504,401.27	482,597.16	495,083.76
	63,000.00	63,000.00	63,000.00
L	504,401.27	482,597.16	495,083.76

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

21 73361 0000000 Form 01CSI

10C.	Calculating	the District's	Available	Reserve Amount

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

Reserve Amounts			Current Year		
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 3. General Fund - Negative Endring Balances in Restricted Resources (Fund 01, Object 9790, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2b) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 5. Special Reserve Fund - Unassigned/Unappropriated Amount (Section 10B, Line 7): 5. Special Reserve Fund - Unassigned/Unappropriated Amount (Line 8 divided by Section 10B, Line 3) 1.461,349.02 3.016,827.02 1.461,349.02	Reserv	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Fund 01, Object 9750) (Form MYPI, Line E1a) 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9780) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9780) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,317.00 482,525.00 495,000.00 495,000.00 495,000.00 495,000.00 495,000.00 50.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.461,349.02 1.461,349.02	(Unres	tricted resources 0000-1999 except Line 4)	(2013–14)	(2014-15)	(2015-16)
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9790, If negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16 495,000.00 495,000.00 495,000.00 495,000.00 50.0	1.	General Fund - Stabilization Arrangements			
(Fund 01, Object 9789) (Form MYPI, Line E1b) 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9790) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve fund - Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9789) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16 485,083.76		(Fund 01, Object 9750) (Form MYPI, Line E1a)	0,00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 3,830,136.02 2,534,301.02 966,349.02 0.00 0.00 0.00 0.00 0.00 0.00 0.00	2.	General Fund - Reserve for Economic Uncertainties			
(Fund 01, Object 9790) (Form MYPI, Line E1c) 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 495,083.76		(Fund 01, Object 9789) (Form MYPI, Line E1b)	504,317.00	482,526.00	495,000.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 108, Line 3) District's Reserve Standard (Section 108, Line 7): 504,401.27 482,597.16 495,083.76	3.	General Fund - Unassigned/Unappropriated Amount			
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16		(Fund 01, Object 9790) (Form MYPI, Line E1c)	3,830,136.02	2,534,301.02	966,349.02
(Form MYPI, Line E1d) 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 0.00	4.	General Fund - Negative Ending Balances in Restricted Resources			
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16		(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	ļ	, [
(Fund 17, Object 9750) (Form MYPI, Line E2a) 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16		A CONTRACTOR OF THE CONTRACTOR	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16	5.	•			
(Fund 17, Object 9789) (Form MYPI, Line E2b) 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16		, , , , , , , , , , , , , , , , , , , ,	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 482,597.16	6.	·	1		
(Fund 17, Object 9790) (Form MYPI, Line E2c) B. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 4334,453.02 3,016,827,02 1,461,349.02 34.37% 25.00% 11.81%		, , , , , , , , , , , , , , , , , , , ,	0.00		
B. District's Available Reserve Amount (Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 4,334,453.02 3,016,827.02 1,461,349.02 25,00% 11.81% 482,597.16 495,083.76	7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
(Lines C1 thru C7) 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) 34.37% 25,00% 11.81% District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 495,083.76		(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) 34.37% 25,00% 11.81% District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 495,083.76	В.	District's Available Reserve Amount			
(Line 8 divided by Section 10B, Line 3) District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 495,083.76		(Lines C1 thru C7)	4,334,453.02	3,016,827.02	1,461,349.02
District's Reserve Standard (Section 10B, Line 7): 504,401.27 482,597.16 495,083.76	9.	District's Available Reserve Percentage (Information only)			
(Section 10B, Line 7): 504,401.27 482,597.16 495,083.76		(Line 8 divided by Section 10B, Line 3)	34.37%	25.00%	11.81%
		District's Reserve Standard			
Status: Met Met Met		(Section 10B, Line 7):	504,401.27	482,597.16	495,083.76
Status: Met Met Met					
		Status:	Met	Met	Met

11	DC), '	С	o	π	ď	a	rì	İS	o	п	1	oi	1	D	İ	٠t	r	C	:t	F	₹	е	S	е	г	۷	е	i	A	П	n	0	u	П	t	t	0	t	h	E	•	S	t	a	п	d	а	r	d

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

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

Explanation:	
(required if NOT met)	
(-	

SUP	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
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 for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:
	1

S5. Contributions

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

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

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

-5.0% to +5.0% District's Contributions and Transfers Standard: 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 data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated. **Budget Adoption** First Interim Percent (Form 01CS, Item S5A) Description / Fiscal Year Projected Year Totals Change Amount of Change Status Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) Current Year (2013-14) (1,683,162.00) (1,367,812.00) -18.7% (315,350.00) Not Met (1,359,051.00) -17.1% 1st Subsequent Year (2014-15) (1,638,411,00) (279,360.00) Not Met (1,412,252.00) -16.7% (282,814.00) Not Met 2nd Subsequent Year (2015-16) (1.695,066,00)1b. Transfers in, General Fund * 0.0% 0.00 Met Current Year (2013-14) 0.00 0.00 0.00 0,00 0.0% 0,00 Met 1st Subsequent Year (2014-15) 0.00 Met 2nd Subsequent Year (2015-16) 0.00 0.00 0.0% 1c. Transfers Out, General Fund * (220,626.00) Nat Met Current Year (2013-14) 262,626.00 42,000.00 -84.0% 24,000,00 -90,2% 1st Subsequent Year (2014-15) (221,357.00) Not Met 245 357 00 (222,267.00) Not Met 2nd Subsequent Year (2015-16) 24,000,00 -90,3% 246,267.00 Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the Nα general fund operational budget? Include transfers used to cover operating deficits in either the general fund or any other fund. S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Contributions and Transfers Out appear lower than at Budget Adoption because of a change in budgeting in the implementation of the LCFF Explanation: Transportation was previously a restricted program that included a significant contribution from unrestricted. The Transfer Out to the Cafeteria Fund (required if NOT met) and the Deferred Maintnenance Fund are now budgeted using object code 8091.00. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years. Explanation: (required if NOT met)

Shoreline Unified Marin County

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

1c.		ansfers 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 rred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating
	Explanation: (required if NOT met)	Contributions and Transfers Out appear lower than at Budget Adoption because of a change in budgeting in the implementation of the LCFF. Transportation was previously a restricted program that included a significant contribution from unrestricted. The Transfer Out to the Cafeteria Fund and the Deferred Maintnenance Fund are now budgeted using object code 8091.00.
1d.	NO - There have been no ca	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 new multiyear commitments1 and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

					, ;	
¹ include multiyear commitme	ents, multiye:	ar debt agreements, and new prog	grams or contracts that re	sult in lo	ng-term obligations.	
S6A. Identification of the Distric	t's Long-te	erm Commitments				
					nd it will only be necessary to click the ap on data exist, click the appropriate button	
a. Does your district have to (If No, skip items 1b and 2)				Yes		
 b. If Yes to Item 1a, have ne since budget adoption? 	w long-term ((multiyear) commitments been inc	urred	No		
If Yes to Item 1a, list (or update benefits other than pensions	ate) all new a (OPEB); OP	ind existing multiyear commitment EB is disclosed in Item S7A.	s and required annual de	bt servic	ce amounts. Do not include lang-term con	nmilments for postemployment
Type of Commitment	# of Years Remaining	Funding Sources (Reve	SACS Fund and Object Cenues)		sed For: abt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases						
Certificates of Participation		Paren	64 174			40.055.000
General Obligation Bonds	22 5	BIRF General Fund	51 / 74xx 01 / 39xx			13,955,000 47,178
Supp Early Retirement Program State School Building Loans	- 3	General Fund	011334			41,118
Compensated Absences						
5611 parioanaa , 120211-22		1				
Other Long-term Commitments (do no	ot include OF	PEB):				
Special Ed Settlement	7	General Fund	01 / 7619	00.6		146,000
Employment Settlement	1	General Fund	01 / 1110	0.00 & 3	xxx,00	122,269
·····						
Type of Commitment (contin	ued)	Prior Year (2012-13) Annual Payment (P & I)	Сипепt Year (2013-14) Annual Payment (Р & I)		1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases		31,915	3	31,915	31,915	17,101
Certificates of Participation						4 557 655
General Obligation Bonds		1,031,253		95,802 15,106	1,085,952 8,483	1,087,328 8.483
Supp Early Retirement Program State School Building Loans		15,106		15,100	0,403	8,400
Compensated Absences						
Other Long-term Commitments (conti	nued):				***************************************	

Special Ed Settlement						
Employment Settlement						23000

Total Annual Payments:

Has total annual payment increased over prior year (2012-13)?

1,142,823

Yes

1,078,274

1,112,912

Yes

1,126,350

Yes

S6B. C	omparison of the District	's Annual Payments to Prior Year Annual Payment
DATA E	NTRY: Enter an explanation i	f Yes.
	Yes - Annual payments for lo funded.	ng-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)	Repayment of bond increases in 2013-14 in accordance with the bond documentation.
S6C. Id	entification of Decreases	s to Funding Sources Used to Pay Long-term Commitments
DATA E	NTRY: Click the appropriate '	res or No button in Item 1; if Yes, an explanation is required in Item 2.
1.	Will funding sources used to	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
		No
2.	No - Funding sources will not	decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.
	Explanation: (Required if Yes)	

S7. Unfunded Liabilities

irst In	ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption term data in items 2-4.	dala that exist (Form 01CS, Item S7/	s) will be extracted; otherwise, enter Bu	dget Adoption and
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes		
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?			
		No	·	
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?			
		Budget Adoption		
2.	OPEB Liabilities	(Form 01CS, Item S7A)	First Interim	
	OPEB actuarial accrued liability (AAL) OPEB unfunded actuarial accrued liability (UAAL)	1,798,111.00 1,798,111.00	1,798,111.00 1,798,111.00	
	•••	111001111.00	1,700,111.00	
	 Are AAL and UAAL based on the district's estimate or an actuarial valuation? 	Actuarial	Actuarial	
	d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2010	Jul 01, 2010	
3.	OPEB contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurar (Funds 01-70, objects 3701-3752) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16) d. Number of retirees receiving OPEB benefits Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	Budget Adoption (Form 01CS, Item S7A) 246,954,00 246,954,00 246,954,00 55,352,00	First Interim 246,954.00 246,954.00 246,954.00 70,386.00 0.00 0.00 70,386.00 78,820.00 57,202.00 9 10 8	

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

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S8. Status of Labor Agreements

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

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

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

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

S8A. C	Cost Analysis of District's Labor Ag	reements - Certificated (Non-ma	nagement) Employ	ees		
DATA E	ENTRY: Click the appropriate Yes or No b	utton for "Status of Certificated Labor ,	Agreements as of the F	revious Reportir	ng Period." There are no extract	ions in this section.
Status Vere a		f the Previous Reporting Period of budget adoption? nplete number of FTEs, then skip to se inue with section S8A.	ction S8B.	Yes		
	·					
Certific	cated (Non-management) Salary and Bo	enefit Negotiations Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
lumbe ime-ec	er of certificated (non-management) full- quivalent (FTE) positions	49.2		50.1	49.1	49.1
1a.	Have any salary and benefit negotiations	s been settled since budget adoption?		n/a		
	lf Yes, and	i the corresponding public disclosure d i the corresponding public disclosure d piete questions 6 and 7.				
1b.	Are any salary and benefit negotiations in If Yes, con	still unsettled? nplete questions 6 and 7.		No		
Jegotia Za.	ations <u>Settled Since Budget Adoption</u> Per Government Code Section 3547.5(a	i), date of public disclosure board mee	ling:]	
2b.	Per Government Code Section 3547.5(b certified by the district superintendent ar If Yes, dat		***************************************			
3,	Per Government Code Section 3547.5(c to meet the costs of the collective barga If Yes, dat		Marina in a second	n/a		
4.	Period covered by the agreement:	Begin Date:		End Date:		
5.	Salary settlement:	p	Сипелt Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	is the cost of salary settlement included projections (MYPs)?	<u> </u>				
	Total cost	One Year Agreement of salary settlement	L ANDERSON		A CONTRACTOR OF THE CONTRACTOR	
	% change	in salary schedule from prior year or				
	Total cost	Multiyear Agreement of salary settlement			***************************************	
		in salary schedule from prior year r text, such as "Reopener")				
	Identify th	e source of funding that will be used to	support multiyear sale	ry commitments		AND AND AND THE STREET
						44-11-4-1-1-1

Negoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Сипепt Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases			
	·			
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Since	cated (Non-management) Prior Year Settlements Negotiated Budget Adoption y new cosis negotiated since budget adoption for prior year			
settlen	nents included in the Interim?			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Veer	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Sten and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Certifi	cated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
			•	•
1,	Are step & column adjustments included in the interim and MYPs?		•	•
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments		•	•
1. 2. 3.	Are step & column adjustments included in the interim and MYPs?		•	•
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2013-14) Current Year	(2014-15) 1st Subsequent Year	(2015-16) 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2013-14) Current Year	(2014-15) 1st Subsequent Year	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	(2013-14) Current Year	(2014-15) 1st Subsequent Year	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the Interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	(2013-14) Current Year	(2014-15) 1st Subsequent Year	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	(2013-14) Current Year	(2014-15) 1st Subsequent Year	(2015-16) 2nd Subsequent Year
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the Interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)
1. 2. 3. Certifi 1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2013-14) Current Year (2013-14)	(2014-15) 1st Subsequent Year (2014-15)	(2015-16) 2nd Subsequent Year (2015-16)

S8B. (Cost Analysis of District's Labor Agr	eements - Classified (Non-ma	anagement) Employees		
DATA	ENTRY: Click the appropriate Yes or No bu	utton for "Status of Classified Labor	r Agreements as of the Previous	Reporting Period." There are no extracti	ons in this section.
			section SBC. Yes		
Classi	fied (Non-management) Salary and Bene	afit Negotiations Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
Number of classified (non-management) FTE positions (2012-13)		(2012-13)	(2013-14) 3B.0	(2014-15)	(2015-16)
1a.	If Yes, and	the corresponding public disclosur	e documents have been filed wi	th the COE, complete questions 2 and 3. d with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations st	till unsettled? plete questions 6 and 7.	No		
<u>Negoti</u> 2a.	ations Settled Since Budget Adoption Per Government Code Section 3547.5(a)	, date of public disclosure board m	eeting:		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and If Yes, date				
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargain if Yes, date		n/a		_
4.	Period covered by the agreement:	Begin Date:		End Date:]
5.	Salary settlement:	r	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	ts the cost of salary settlement included in projections (MYPs)?	n the interim and multiyear			***************************************
		One Year Agreement			T
	Total cost o	of salary settlement			
	% change i	n salary schedule from prior year			
		or Multiyear Agreement			
	Total cost o	of salary settlement			
		in salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used	l to support multiyear salary con	nmitments:	
Negoli	ations Not Settled			 1	
6.	Cost of a one percent increase in salary	and statutory benefits		J	
			Сителt Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary	schedule increases			

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifle	d (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1. A	Are costs of H&W benefit changes included in the interim and MYPs?			
	otal cost of H&W benefits	44 4. 44.		
	Percent of H&W cost paid by employer		 	
	Percent of Havy cost paid by employer Percent projected change in H&W cost over prior year	200000000000000000000000000000000000000		
**. [ercent brolecten citatile itt rigga cost oget bligt åen			
	d (Non-management) Prior Year Settlements Negotiated dget Adoption			
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?				
	f Yes, amount of new costs included in the interim and MYPs			
1	Yes, explain the nature of the new costs:	A		** "
	The state of the s			,
		Current Year	1st Subsequent Year	2nd Subsequent Year
Cincolfia	d (Non-management) Step and Column Adjustments	(2013-14)	(2014-15)	(2015-16)
Classille	a (Moti-titalishetita) oreh stira committi valazimetira	(2010-14)	(2014-10)	(10,0,10,
	Are step & column adjustments included in the interim and MYPs?			
	Cost of step & column adjustments			
3. F	Percent change in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifia	d (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
Classille	u (Noil-management) Author hayons and remembros	(2010-14)	12017 107	(2010-10)
	the state of the s			
1. /	Are savings from attrition included in the interim and MYPs?			
2. /	Are additional H&W benefits for those laid-off or retired			1
	employees included in the interim and MYPs?			
				l
Classific	d (Non-management) - Other			
List other	o (Non-management) - Ottler significant contract changes that have occurred since budget adoption at	nd the cost impact of each (i.e., h	nours of employment, leave of absence, bo	nuses, etc.):
2,01 01(101			• •	

S8C. (Cost Analysis of District's Labor Agre	eements - Management/Supe	ervisor/Confide	ntial Employ	ees			
	ENTRY: Click the appropriate Yes or No but section.	ttd ้า for "Status of Management/S	upervisor/Confide	ntial Labor Agre	ements as	of the Previous Reportir	ıg Period	t." There are no extractions
	of Management/Supervisor/Confidential all managerial/confidential labor negotiations if Yes or n/a, complete number of FTEs, th If No, continue with section S8C.	settled as of budget adoption?	evious Reporting	Period Yes				
Manag	ement/Supervisor/Confidential Salary an	Prior Year (2nd Interim)	Current (2013-		1	st Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions		(2012-13) 7.3				(2014-13)	8,3	8.3
 Have any salary and benefit negotiations been settled since budget adopted if Yes, complete question 2. 		л?	n/a					
1b.	Are any salary and benefit negotiations sti	lete questions 3 and 4. ill unsettled? piete questions 3 and 4.		No				
<u>Negoti</u> 2.	ations Settled Since Budget Adaption Salary settlement:		Current (2013-		1	st Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)
	is the cost of salary settlement included in projections (MYPs)?							
	Total cost of	f salary settlement					-	
		salary schedule from prior year text, such as "Reopener")						
Negati	ations Not Settled							
3,	Cost of a one percent increase in salary and statutory benefits							
			Current (2013-		1	st Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)
4.	Amount included for any tentative salary s	schedule increases		***				
Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Current (2013		1	lst Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)	
1.	Are costs of H&W benefit changes include	ed in the Interim and MYPs?						
2.	Total cost of H&W benefits							
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	ver prior year						
Management/Supervisor/Confidential Step and Column Adjustments		Current (2013		1	Ist Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)	
1. 2. 3.	Are step & column adjustments included i Cost of step & column adjustments Percent change in step and column over							
Mana	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)		Current (2013			1st Subsequent Year (2014-15)		2nd Subsequent Year (2015-16)
1. 2.	Are costs of other benefits included in the Total cost of other benefits			46444444				

Shoreline Unified Marin County

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

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S9. Status of Other Funds

		ands that may have negative fund balances at the end of projection for that fund, Explain plans for how and when		ler fund has a projected negative fund balance, prepare an addressed.		
39A. I	dentification of Other Fun	ds with Negative Ending Fund Balances				
ATA:	ENTRY: Click the appropriate (outton in item 1. If Yes, enter data in item 2 and provide	the reports referenced in Item 1.			
Are any funds other than to balance at the end of the control		general fund projected to have a negative fund rent fiscal year?	No			
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditure	es, and changes in fund balance ((e.g., an interim fund report) and a multiyear projection report for		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.					

Shoreline Unified Marin County

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

ADDITIONAL FISCAL INDICATORS					
may ale	owing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" art the reviewing agency to the need for additional review.				
DATA (NTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatica	lly completed based on data from Criterion 9.			
A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No			
	Is the system of personnel position control independent from the payroll system?				
A2.	is the system of personner position control the person and person against	Yes			
A3.	Is enrollment decreasing in both the prior and current fiscal years?				
AJ.	is thrownork decreasing in both the prise and our owners, just a	Yes			
A4.	Are new charter schools operating in district boundaries that impact the district's				
	enrollment, either in the prior or current fiscal year?	No			
A5.	Has the district entered into a bargaining agreement where any of the current	Yes			
	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?	(63			
A6.	Does the district provide uncapped (100% employer pald) health benefits for current or retired employees?	No			
	Tellieu employeest	Later Addition to the Control of the			
A7.	Is the district's financial system independent of the county office system?	No			
ΑЯ	Does the district have any reports that indicate fiscal distress pursuant to Education				
AO.	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No .			
A9.	Have there been personnel changes in the superintendent or chief business				
	official positions within the last 12 months?	Yes			
When	providing comments for additional fiscal indicators, please include the item number applicable	to each comment.			
	Comments:				
	(optional)				
End	of School District First Interim Criteria and Standards Review				