

Alameda Unified  
Alameda County

First Interim  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

01 61119 0000000  
Form 25l

| Resource                  | Description | 2014/15               |
|---------------------------|-------------|-----------------------|
|                           |             | Projected Year Totals |
|                           |             |                       |
| Total, Restricted Balance |             | 0.00                  |

2014-15 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

01 61119 0000000  
Form 401

| Description   | Resource Codes | Object Codes         | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|----------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                      |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF 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            | 386,450.00             | 462,750.00                                | 203,118.95             | 462,750.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                      | 386,450.00             | 462,750.00                                | 203,118.95             | 462,750.00                      | 0.00                             | 0.0%                             |
| <b>B. EXPENDITURES</b>  |                |                      |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999            | 84,800.00              | 85,412.00                                 | 30,479.67              | 85,412.00                       | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999            | 27,692.00              | 28,359.00                                 | 9,358.57               | 28,359.00                       | 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            | 560,000.00             | 561,760.00                                | 184,776.00             | 561,760.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                   | 11,250.00                                 | 52.67                  | 11,250.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                      | 672,492.00             | 686,781.00                                | 224,666.91             | 686,781.00                      | 0.00                             | 0.0%                             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | (286,042.00)           | (224,031.00)                              | (21,547.96)            | (224,031.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                      |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                      |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 7630-7699            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999            | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                      | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

2014-15 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

01 61119 0000000  
Form 401

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (286,042.00)           | (224,031.00)                              | (21,547.96)            | (224,031.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                | 9791         | 1,581,534.24           | 1,581,534.24                              |                        | 1,581,534.24                    | 0.00                             | 0.0%                             |
| a) As of July 1 - Unaudited                                    |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              | 1,581,534.24           | 1,581,534.24                              |                        | 1,581,534.24                    |                                  |                                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| d) Other Restatements  |                |              | 1,581,534.24           | 1,581,534.24                              |                        | 1,581,534.24                    |                                  |                                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,295,492.24           | 1,357,503.24                              |                        | 1,357,503.24                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Revolving Cash   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stabilization Arrangements                                     |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
| d) Assigned  |                | 9780         | 1,295,492.24           | 1,357,503.24                              |                        | 1,357,503.24                    |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
| District Office Rental Reserve                                 | 0000           | 9780         | 1,200,000.00           |   |                        |                                 |                                  |                                  |
| Districtwide facilities Projects                               | 0000           | 9780         | 95,492.24              | 1,200,000.00                              |                        |                                 |                                  |                                  |
| District Office Rental Reserve                                 | 0000           | 9780         |                        | 157,503.24                                |                        |                                 |                                  |                                  |
| Districtwide Facilities Projects                               | 0000           | 9780         |                        |   |                        | 1,200,000.00                    |                                  |                                  |
| District Office rental Reserve                                 | 0000           | 9780         |                        |   |                        | 157,503.24                      |                                  |                                  |
| Districtwide Facilities Projects                               | 0000           | 9780         |                        |   |                        |                                 |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        |                                 |                                  |                                  |

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|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Pass-Through Revenues from State Sources                       |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue  | All Other      | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 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         | 270,000.00             | 270,000.00                                | 86,240.54              | 270,000.00                      | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 4,500.00               | 4,500.00                                  | 88.40                  | 4,500.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue  |                | 8699         | 111,950.00             | 188,250.00                                | 116,790.01             | 188,250.00                      | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 386,450.00             | 462,750.00                                | 203,118.95             | 462,750.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL REVENUES</b>  |                |              | 386,450.00             | 462,750.00                                | 203,118.95             | 462,750.00                      | 0.00                             | 0.0%                             |



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|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 2200         | 34,809.00              | 34,809.00                                 | 13,815.43              | 34,809.00                       | 0.00                             | 0.0%                             |
| Classified Support Salaries                                 |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 2400         | 49,991.00              | 50,603.00                                 | 16,664.24              | 50,603.00                       | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 84,800.00              | 85,412.00                                 | 30,479.67              | 85,412.00                       | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| STRS  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3201-3202    | 9,921.00               | 9,921.00                                  | 3,116.90               | 9,921.00                        | 0.00                             | 0.0%                             |
| PERS  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3301-3302    | 6,487.00               | 6,487.00                                  | 2,055.99               | 6,487.00                        | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Health and Welfare Benefits                                 |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3401-3402    | 7,915.00               | 7,915.00                                  | 2,701.35               | 7,915.00                        | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3501-3502    | 94.00                  | 94.00                                     | 33.51                  | 94.00                           | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3601-3602    | 2,019.00               | 2,019.00                                  | 725.41                 | 2,019.00                        | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3701-3702    | 1,256.00               | 1,923.00                                  | 725.41                 | 1,923.00                        | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 3751-3752    | 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                                    |                |              | 27,692.00              | 28,359.00                                 | 9,358.57               | 28,359.00                       | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                         |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 4300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Subagreements for Services                                  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5600         | 560,000.00             | 560,000.00                                | 184,776.00             | 560,000.00                      | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5800         | 0.00                   | 1,760.00                                  | 0.00                   | 1,760.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                |              |                        |   |                        |                                 |                                  |                                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 560,000.00             | 561,760.00                                | 184,776.00             | 561,760.00                      | 0.00                             | 0.0%                             |

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|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 11,250.00                                 | 52.67                  | 11,250.00                       | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                   | 11,250.00                                 | 52.67                  | 11,250.00                       | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To County Offices  |                | 7212         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To JPAs  |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 672,492.00             | 686,781.00                                | 224,666.91             | 686,781.00                      |                                  |                                  |

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01 61119 0000000  
Form 401

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund/CSSF  |                | 7612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>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  |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Certificates of Participation                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                     |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (c) TOTAL, SOURCES   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e)       |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| <u>Resource</u>           | <u>Description</u> | <u>2014/15<br/>Projected Year Totals</u> |
|---------------------------|--------------------|--|
| Total, Restricted Balance |                    | <u>0.00</u>                              |

2014-15 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

01 61119 0000000  
Form 511

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 8010-8099    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 1) LCFF Sources   |                | 8100-8299    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8300-8599    | 50,500.00              | 50,500.00                                 | 0.00                   | 50,500.00                       | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8600-8799    | 5,243,067.70           | 5,243,067.70                              | 263,628.11             | 5,243,067.70                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                |              | 5,293,567.70           | 5,293,567.70                              | 263,628.11             | 5,293,567.70                    |                                  |                                  |
| 5) TOTAL REVENUES   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                | 1000-1999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 1) Certificated Salaries  |                | 2000-2999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 3000-3999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 4000-4999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 5000-5999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 6000-6999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 7100-7299,   |                        |   |                        |                                 |                                  |                                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7400-7499    | 5,293,567.70           | 5,293,567.70                              | 1,335,246.45           | 5,293,567.70                    | 0.00                             | 0.0%                             |
|   |                | 7300-7399    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                |              | 5,293,567.70           | 5,293,567.70                              | 1,335,246.45           | 5,293,567.70                    |                                  |                                  |
| 9) TOTAL EXPENDITURES   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              |                        |   |                        |                                 |                                  |                                  |
|   |                |              | 0.00                   | 0.00                                      | (1,071,618.34)         | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                | 8900-8929    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| a) Transfers In   |                | 7600-7629    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| 2) Other Sources/Uses   |                | 8930-8979    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| a) Sources  |                | 7630-7699    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses   |                | 8980-8999    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |              |                        |   |                        |                                 |                                  |                                  |

2014-15 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

01 61119 0000000  
Form 511

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | (1,071,618.34)         | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,693,048.65           | 1,693,048.65                              |                        | 1,693,048.65                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,693,048.65           | 1,693,048.65                              |                        | 1,693,048.65                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,693,048.65           | 1,693,048.65                              |                        | 1,693,048.65                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,693,048.65           | 1,693,048.65                              |                        | 1,693,048.65                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stores   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                | 9740         | 1,693,048.65           | 1,693,048.65                              |                        | 1,693,048.65                    |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              |                        |   |                        |                                 |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue  |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Voted Indebtedness Levies                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions   |                | 8571         | 50,500.00              | 50,500.00                                 | 0.00                   | 50,500.00                       | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes  |                | 8572         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                      |                |              | 50,500.00              | 50,500.00                                 | 0.00                   | 50,500.00                       | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 4,894,167.70           | 4,894,167.70                              | 29,862.92              | 4,894,167.70                    | 0.00                             | 0.0%                             |
| Unsecured Roll   |                | 8612         | 244,900.00             | 244,900.00                                | 208,956.06             | 244,900.00                      | 0.00                             | 0.0%                             |
| Prior Years' Taxes   |                | 8613         | 29,800.00              | 29,800.00                                 | 10,625.07              | 29,800.00                       | 0.00                             | 0.0%                             |
| Supplemental Taxes   |                | 8614         | 67,200.00              | 67,200.00                                 | 14,184.06              | 67,200.00                       | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes               |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 7,000.00               | 7,000.00                                  | 0.00                   | 7,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                      |                |              | 5,243,067.70           | 5,243,067.70                              | 263,628.11             | 5,243,067.70                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 5,293,567.70           | 5,293,567.70                              | 263,628.11             | 5,293,567.70                    |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>             |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Bond Redemptions   |                | 7433         | 4,662,634.40           | 4,662,634.40                              | 887,634.40             | 4,662,634.40                    | 0.00                             | 0.0%                             |
| Bond Interest and Other Service Charges                                |                | 7434         | 630,933.30             | 630,933.30                                | 447,612.05             | 630,933.30                      | 0.00                             | 0.0%                             |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>      |                |              | 5,293,567.70           | 5,293,567.70                              | 1,335,246.45           | 5,293,567.70                    | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 5,293,567.70           | 5,293,567.70                              | 1,335,246.45           | 5,293,567.70                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



|                           |                        | 2014/15               |
|---------------------------|------------------------|-----------------------|
| Resource                  | Description            | Projected Year Totals |
| 9010                      | Other Restricted Local | 1,693,048.65          |
| Total, Restricted Balance |                        | <u>1,693,048.65</u>   |

2014-15 First Interim  
Foundation Private-Purpose Trust Fund  
Revenues, Expenses and Changes in Net Position

01 61119 0000000  
Form 73I

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                   | 27,010.00                                 | 0.00                   | 27,010.00                       | 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,<br>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                   | 27,010.00                                 | 0.00                   | 27,010.00                       | 0.00                             | 0.0%                             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 0.00                   | (27,010.00)                               | 0.00                   | (27,010.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 27,010.00                                 | 27,010.00              | 27,010.00                       | 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                   | 27,010.00                                 | 27,010.00              | 27,010.00                       | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 27,010.00              | 0.00                            |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 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         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 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%                             |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 27,010.00                                 | 0.00                   | 27,010.00                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | 0.00                   | 27,010.00                                 | 0.00                   | 27,010.00                       | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 0.00                   | 27,010.00                                 | 0.00                   | 27,010.00                       |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 27,010.00                                 | 27,010.00              | 27,010.00                       | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 27,010.00                                 | 27,010.00              | 27,010.00                       | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a + c - d + e)</b>    |                |              | 0.00                   | 27,010.00                                 | 27,010.00              | 27,010.00                       |                                  |                                  |



| Description   | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|--|---|--|-----------------------------------|---|
| <b>A. DISTRICT</b>  |  |  |   |  |                                   |   |
| <b>1. Total District Regular ADA per EC 42238.05(b)</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)  | 9,119.40   | 9,083.68   | 9,083.68  | 9,098.64   | 14.96                             | 0%  |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>  | 9,119.40   | 9,083.68   | 9,083.68  | 9,098.64   | 14.96                             | 0%  |
| <b>5. District Funded County Program ADA</b>  |  |  |   |  |                                   |   |
| a. County Community Schools per EC 1981(a)(b)&(d)   | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| b. Special Education-Special Day Class  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| c. Special Education-NPS/LCI  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| d. Special Education Extended Year-NPS/LCI  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| e. Other County Operated Programs:<br>Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools   | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>  | 9,119.40   | 9,083.68   | 9,083.68  | 9,098.64   | 14.96                             | 0%  |
| <b>7. Adults in Correctional Facilities</b>   | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>8. Charter School ADA</b><br>(Enter Charter School ADA using Tab C. Charter School ADA)  |  |  |   |  |                                   |   |



| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 65,581,856.00                        | 1.54%                      | 66,589,443.00          | 1.80%                      | 67,788,880.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 3. Other State Revenues   | 8300-8599            | 2,413,814.00                         | -31.36%                    | 1,656,952.00           | 0.00%                      | 1,656,952.00           |
| 4. Other Local Revenues   | 8600-8799            | 1,149,766.00                         | 0.00%                      | 1,149,766.00           | 0.00%                      | 1,149,766.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | (15,561,705.04)                      | 3.59%                      | (16,120,815.00)        | 6.13%                      | (17,109,584.00)        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 53,583,730.96                        | -0.58%                     | 53,275,346.00          | 0.40%                      | 53,486,014.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 29,165,616.00          |                            | 29,564,104.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 301,742.00             |                            | 305,229.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | 96,746.00              |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 29,165,616.00                        | 1.37%                      | 29,564,104.00          | 1.03%                      | 29,869,333.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 8,562,666.00           |                            | 8,861,387.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 94,051.00              |                            | 95,179.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | 204,670.00             |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 8,562,666.00                         | 3.49%                      | 8,861,387.00           | 1.07%                      | 8,956,566.00           |
| 3. Employee Benefits  | 3000-3999            | 9,161,815.00                         | 9.29%                      | 10,013,193.00          | 4.83%                      | 10,496,447.00          |
| 4. Books and Supplies   | 4000-4999            | 1,235,495.07                         | 37.11%                     | 1,693,964.00           | 2.70%                      | 1,739,701.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 7,817,210.20                         | -4.53%                     | 7,463,258.00           | 3.39%                      | 7,716,116.00           |
| 6. Capital Outlay   | 6000-6999            | 1,556,583.45                         | -82.33%                    | 275,000.00             | 0.00%                      | 275,000.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (1,546,264.00)                       | 0.31%                      | (1,551,047.00)         | 0.00%                      | (1,551,047.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 55,953,121.72                        | 0.66%                      | 56,319,859.00          | 2.10%                      | 57,502,116.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (2,369,390.76)                       |                            | (3,044,513.00)         |                            | (4,016,102.00)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 9,214,448.05                         |                            | 6,845,057.29           |                            | 3,800,544.29           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 6,845,057.29                         |                            | 3,800,544.29           |                            | (215,557.71)           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 50,000.00                            |                            | 50,000.00              |                            | 50,000.00              |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 608,942.00             |                            | 608,942.00             |
| d. Assigned   | 9780                 | 608,942.00                           |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 0.00                                 |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 6,186,115.29                         |                            | 3,141,602.29           |                            | (874,499.71)           |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 6,845,057.29                         |                            | 3,800,544.29           |                            | (215,557.71)           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 6,186,115.29                         |                            | 3,141,602.29           |                            | (874,499.71)           |
| (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         | 2,923,206.84                         |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 9,109,322.13                         |                            | 3,141,602.29           |                            | (874,499.71)           |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| Lines B1d & B2d = The budgeted salaries in FY14/15 were adjusted down to reflect unfilled portion of the budgeted FTES during the fiscal year.   |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 370,297.00                           | 0.00%                      | 370,297.00             | 0.00%                      | 370,297.00             |
| 2. Federal Revenues   | 8100-8299            | 3,842,353.68                         | 1.67%                      | 3,906,544.00           | 0.00%                      | 3,906,544.00           |
| 3. Other State Revenues   | 8300-8599            | 1,927,995.63                         | 0.00%                      | 1,927,996.00           | 0.00%                      | 1,927,996.00           |
| 4. Other Local Revenues   | 8600-8799            | 18,370,904.00                        | -9.08%                     | 16,703,572.00          | 0.00%                      | 16,703,572.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        | 0.00%                      |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | 15,561,705.04                        | 3.59%                      | 16,120,815.00          | 6.13%                      | 17,109,584.00          |
| 6. Total (Sum lines A1 thru A5c)  |                      | 40,073,255.35                        | -2.61%                     | 39,029,224.00          | 2.53%                      | 40,017,993.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            | 17,748,681.80          |                            | 17,561,113.80          |
| a. Base Salaries  |                      |                                      |                            | 180,383.00             |                            | 182,384.00             |
| b. Step & Column Adjustment   |                      |                                      |                            |                        |                            |                        |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | (367,951.00)           |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 17,748,681.80                        | -1.06%                     | 17,561,113.80          | 1.04%                      | 17,743,497.80          |
| 2. Classified Salaries  |                      |                                      |                            | 6,254,745.11           |                            | 6,317,211.11           |
| a. Base Salaries  |                      |                                      |                            | 65,891.00              |                            | 66,682.89              |
| b. Step & Column Adjustment   |                      |                                      |                            |                        |                            |                        |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | (3,425.00)             |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 6,254,745.11                         | 1.00%                      | 6,317,211.11           | 1.06%                      | 6,383,894.00           |
| 3. Employee Benefits  | 3000-3999            | 5,188,028.23                         | 7.96%                      | 5,600,898.00           | 9.85%                      | 6,152,373.00           |
| 4. Books and Supplies   | 4000-4999            | 3,640,515.80                         | -45.64%                    | 1,979,164.00           | 2.70%                      | 2,032,602.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 5,923,697.28                         | -22.36%                    | 4,599,154.00           | 2.72%                      | 4,724,274.00           |
| 6. Capital Outlay   | 6000-6999            | 2,166,922.00                         | -72.16%                    | 603,240.00             | 0.00%                      | 603,240.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 586,385.00                           | 220.72%                    | 1,880,666.00           | 0.00%                      | 1,880,666.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 1,336,350.00                         | -100.00%                   |                        | 0.00%                      |                        |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 497,446.00                           | 0.00%                      | 497,446.00             | 0.00%                      | 497,446.00             |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 43,342,771.22                        | -9.93%                     | 39,038,892.91          | 2.51%                      | 40,017,992.80          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      | (3,269,515.87)                       |                            | (9,668.91)             |                            | 0.20                   |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 3,279,185.31                         |                            | 9,669.44               |                            | 0.53                   |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 9,669.44                             |                            | 0.53                   |                            | 0.73                   |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 9,669.44                             |                            | 919.53                 |                            | 919.73                 |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | (919.00)               |                            | (919.00)               |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 9,669.44                             |                            | 0.53                   |                            | 0.73                   |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount   | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>   |              |                                      |                            |                        |                            |                        |

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.

Lines B1d & B2d = The salaries related to the Common Core Program were eliminated in FY 15/16.

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 65,952,153.00                        | 1.53%                      | 66,959,740.00          | 1.79%                      | 68,159,177.00          |
| 2. Federal Revenues   | 8100-8299            | 3,842,353.68                         | 1.67%                      | 3,906,544.00           | 0.00%                      | 3,906,544.00           |
| 3. Other State Revenues   | 8300-8599            | 4,341,809.63                         | -17.43%                    | 3,584,948.00           | 0.00%                      | 3,584,948.00           |
| 4. Other Local Revenues   | 8600-8799            | 19,520,670.00                        | -8.54%                     | 17,853,338.00          | 0.00%                      | 17,853,338.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 93,656,986.31                        | -1.44%                     | 92,304,570.00          | 1.30%                      | 93,504,007.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 46,914,297.80          |                            | 47,125,217.80          |
| b. Step & Column Adjustment   |                      |                                      |                            | 482,125.00             |                            | 487,613.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (271,205.00)           |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 46,914,297.80                        | 0.45%                      | 47,125,217.80          | 1.03%                      | 47,612,830.80          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 14,817,411.11          |                            | 15,178,598.11          |
| b. Step & Column Adjustment   |                      |                                      |                            | 159,942.00             |                            | 161,861.89             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 201,245.00             |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 14,817,411.11                        | 2.44%                      | 15,178,598.11          | 1.07%                      | 15,340,460.00          |
| 3. Employee Benefits  | 3000-3999            | 14,349,843.23                        | 8.81%                      | 15,614,091.00          | 6.63%                      | 16,648,820.00          |
| 4. Books and Supplies   | 4000-4999            | 4,876,010.87                         | -24.67%                    | 3,673,128.00           | 2.70%                      | 3,772,303.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 13,740,907.48                        | -12.22%                    | 12,062,412.00          | 3.13%                      | 12,440,390.00          |
| 6. Capital Outlay   | 6000-6999            | 3,723,505.45                         | -76.41%                    | 878,240.00             | 0.00%                      | 878,240.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 586,385.00                           | 220.72%                    | 1,880,666.00           | 0.00%                      | 1,880,666.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (209,914.00)                         | 638.90%                    | (1,551,047.00)         | 0.00%                      | (1,551,047.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 497,446.00                           | 0.00%                      | 497,446.00             | 0.00%                      | 497,446.00             |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 99,295,892.94                        | -3.97%                     | 95,358,751.91          | 2.27%                      | 97,520,108.80          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (5,638,906.63)                       |                            | (3,054,181.91)         |                            | (4,016,101.80)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 12,493,633.36                        |                            | 6,854,726.73           |                            | 3,800,544.82           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 6,854,726.73                         |                            | 3,800,544.82           |                            | (215,556.98)           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 50,000.00                            |                            | 50,000.00              |                            | 50,000.00              |
| b. Restricted   | 9740                 | 9,669.44                             |                            | 919.53                 |                            | 919.73                 |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 608,942.00             |                            | 608,942.00             |
| d. Assigned   | 9780                 | 608,942.00                           |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated  | 9790                 | 6,186,115.29                         |                            | 3,140,683.29           |                            | (875,418.71)           |
| f. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      | 6,854,726.73                         |                            | 3,800,544.82           |                            | (215,556.98)           |

| Description  | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 6,186,115.29                         |                            | 3,141,602.29           |                            | (874,499.71)           |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)  | 979Z         |                                      |                            | (919.00)               |                            | (919.00)               |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 2,923,206.84                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)  |              | 9,109,322.13                         |                            | 3,140,683.29           |                            | (875,418.71)           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 9.17%                                |                            | 3.29%                  |                            | -0.90%                 |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |              |                                      |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | 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):  |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 0.00                                 |                            |                        |                            |                        |
| 2. District ADA  |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)  |              | 9,083.68                             |                            | 9,083.68               |                            | 9,083.68               |
| 3. Calculating the Reserves  |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 99,295,892.94                        |                            | 95,358,751.91          |                            | 97,520,108.80          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              | 99,295,892.94                        |                            | 95,358,751.91          |                            | 97,520,108.80          |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 2,978,876.79                         |                            | 2,860,762.56           |                            | 2,925,603.26           |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 2,978,876.79                         |                            | 2,860,762.56           |                            | 2,925,603.26           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                                  |                            | YES                    |                            | NO                     |

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2014-15<br>Expenditures |
|--|---|---------------------------------------|---|-------------------------|
|  | Goals   | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 99,295,892.94           |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 4,036,493.13            |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                         |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 17,400.00               |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 3,723,505.45            |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 3,750.00                |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 580,739.00              |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 497,446.00              |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                    |
|  |   | 9200                                  | 7651  |                         |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                    |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                    |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 4,822,840.45            |
| D. Plus additional MOE expenditures:   |   |                                       |   |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 150,363.48              |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                         |
| E. Total expenditures before adjustments<br>(Line A minus lines B and C10, plus lines D1 and D2)                     |   |                                       |   | 90,586,922.84           |
| F. Charter school expenditure adjustments (From Section IV)  |   |                                       |   | 0.00                    |
| G. Total expenditures subject to MOE (Line E plus Line F)  |   |                                       |   | 90,586,922.84           |

| Section II - Expenditures Per ADA  |               | 2014-15<br>Annual ADA/<br>Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance<br>(Form AI, Column C, sum of lines A4, C1, and C2e)*  |               | 9,083.68                                |
| B. Charter school ADA adjustments (From Section IV)  |               | 0.00                                    |
| C. Adjusted total ADA (Lines A plus B)   |               | 9,083.68                                |
| D. Expenditures per ADA (Line I.G divided by Line II.C)  |               | 9,972.49                                |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   |               |   |
|  | <b>Total</b>  | <b>Per ADA</b>                          |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 84,042,991.71 | 9,269.59                                |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)   | 0.00          | 0.00                                    |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)  | 84,042,991.71 | 9,269.59                                |
| B. Required effort (Line A.2 times 90%)  | 75,638,692.54 | 8,342.63                                |
| C. Current year expenditures (Line I.G and Line II.D)  | 90,586,922.84 | 9,972.49                                |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00          | 0.00                                    |
| E. MOE determination<br>(If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)   | MOE Met       |   |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)  | 0.00%         | 0.00%                                   |

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



| <b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b> |                               |                       |
|---|-------------------------------|-----------------------|
| <b>Charter School Name/Reason for Adjustment</b>  | <b>Expenditure Adjustment</b> | <b>ADA Adjustment</b> |
|   |                               |                       |
|   |                               |                       |
|   |                               |                       |
|   |                               |                       |
|   |                               |                       |
|   |                               |                       |
| Total charter school adjustments  | 0.00                          | 0.00                  |

  

| <b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b> |                           |                             |
|---|---------------------------|-----------------------------|
| <b>Description of Adjustments</b>   | <b>Total Expenditures</b> | <b>Expenditures Per ADA</b> |
|   |                           |                             |
|   |                           |                             |
|   |                           |                             |
|   |                           |                             |
|   |                           |                             |
|   |                           |                             |
| Total adjustments to base expenditures  | 0.00                      | 0.00                        |

First Interim  
2014-15 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

01 61119 0000000  
Form SIAI

| Description  | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 011 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 12,507.00                | 0.00                  | 0.00                       | (209,914.00)          |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 497,446.00                              |                                 |                               |
| 091 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  |   |                                 |                               |
| 111 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 7,122.00                 | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 470,436.00                             | 0.00                                    |                                 |                               |
| 121 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 300.00                   | 0.00                  | 92,626.00                  | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | (19,929.00)           | 117,288.00                 | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 211 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 251 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 511 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 531 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 561 DEBT SERVICE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| 571 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| 611 CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                     |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                              | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Fund Reconciliation                                    |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |

First Interim  
2014-15 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund                 | Interfund                  | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 | Transfers In<br>8900-8929 | Transfers Out<br>7600-7629 |                                 |                               |
| 621 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 631 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 661 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 671 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                      | 0.00                       |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 711 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       | 0.00                      |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                           |                            |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 27,010.00                 |                            |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 761 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                           |                            |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| 951 STUDENT BODY FUND                     |                          |                       |                            |                       |                           |                            |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |                           |                            |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |                           |                            |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |                           |                            |                                 |                               |
| TOTALS                                    | 19,929.00                | (19,929.00)           | 209,914.00                 | (209,914.00)          | 497,446.00                | 497,446.00                 |                                 |                               |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

| Fiscal Year                   | LCFF Revenue (Funded) ADA                   |                       | Percent Change | Status |
|-------------------------------|---|-----------------------|----------------|--------|
|                               | Budget Adoption                             | First Interim         |                |        |
|                               | Budget<br>(Form 01CS, Item 4A1,<br>Step 1A) | Projected Year Totals |                |        |
| Current Year (2014-15)        | 9,119.40                                    | 9,098.64              | -0.2%          | Met    |
| 1st Subsequent Year (2015-16) | 9,119.40                                    | 9,098.64              | -0.2%          | Met    |
| 2nd Subsequent Year (2016-17) | 9,116.40                                    | 9,098.64              | -0.2%          | Met    |

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

| Fiscal Year                   | Enrollment                              |                                  | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|--------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |        |
| Current Year (2014-15)        | 9,484                                   | 9,477                            | -0.1%          | Met    |
| 1st Subsequent Year (2015-16) | 9,484                                   | 9,477                            | -0.1%          | Met    |
| 2nd Subsequent Year (2016-17) | 9,484                                   | 9,477                            | -0.1%          | Met    |

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year                 | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25)<br>(Form A, Lines A4, C1, and C2e) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A)                          | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|---|---|--|
| Third Prior Year (2011-12)  | 8,889   | 9,231   | 96.3%                                    |
| Second Prior Year (2012-13) | 8,924   | 9,283   | 96.1%                                    |
| First Prior Year (2013-14)  | 9,094   | 9,484   | 95.9%                                    |
|                             |   | Historical Average Ratio:   | 96.1%                                    |
|                             |   | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 96.6%                                    |

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>(Form AI, Lines A4, C1, and C2e)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|--------|
| Current Year (2014-15)        | 9,084   | 9,477   | 95.9%                      | Met    |
| 1st Subsequent Year (2015-16) | 9,084   | 9,477   | 95.9%                      | Met    |
| 2nd Subsequent Year (2016-17) | 9,084   | 9,477   | 95.9%                      | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue 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 Standard Percentage Range:

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

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                             |                      |                       |                |        |
|--|----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                      |                       |                |        |
|  | Budget Adoption      | First Interim         |                |        |
| Fiscal Year                              | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status |
| Current Year (2014-15)                   | 68,420,240.00        | 69,031,397.00         | 0.9%           | Met    |
| 1st Subsequent Year (2015-16)            | 69,531,212.00        | 70,043,393.00         | 0.7%           | Met    |
| 2nd Subsequent Year (2016-17)            | 70,786,535.00        | 71,242,830.00         | 0.6%           | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

## 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

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

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

| Fiscal Year                 | Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2011-12)  | 37,622,574.38   | 45,162,049.93                                      | 83.3%  |
| Second Prior Year (2012-13) | 41,209,524.28   | 47,541,570.88                                      | 86.7%  |
| First Prior Year (2013-14)  | 43,621,977.29   | 51,257,473.64                                      | 85.1%  |
|                             | Historical Average Ratio:                                 |  | 85.0%  |

|  | Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 82.0% to 88.0%            | 82.0% to 88.0%                   | 82.0% to 88.0%                   |

### 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.

| Fiscal Year                   | Projected Year Totals - Unrestricted<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |        |
| Current Year (2014-15)        | 46,890,097.00  | 55,953,121.72  | 83.8%  | Met    |
| 1st Subsequent Year (2015-16) | 48,438,684.00  | 56,319,859.00  | 86.0%  | Met    |
| 2nd Subsequent Year (2016-17) | 49,322,346.00  | 57,502,116.00  | 85.8%  | Met    |

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

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

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

**Explanation:**  
(required if NOT met)



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

| Object Range / Fiscal Year   | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B)   | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|---|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>                           |   |   |                |  |
| Current Year (2014-15)   | 3,905,110.00  | 3,842,353.68  | -1.6%          | No                                     |
| 1st Subsequent Year (2015-16)  | 3,905,110.00  | 3,906,544.00  | 0.0%           | No                                     |
| 2nd Subsequent Year (2016-17)  | 3,905,110.00  | 3,906,544.00  | 0.0%           | No                                     |
| Explanation:<br>(required if Yes)  |   |   |                |  |
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>                       |   |   |                |  |
| Current Year (2014-15)   | 3,574,910.00  | 4,341,809.63  | 21.5%          | Yes                                    |
| 1st Subsequent Year (2015-16)  | 3,574,910.00  | 3,584,948.00  | 0.3%           | No                                     |
| 2nd Subsequent Year (2016-17)  | 3,574,910.00  | 3,584,948.00  | 0.3%           | No                                     |
| Explanation:<br>(required if Yes)  | The district received a one-time \$608,942 Mandated Cost Reimbursements revenues and \$147,920 from BTSA.   |   |                |  |
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>                       |   |   |                |  |
| Current Year (2014-15)   | 17,890,238.00   | 19,520,670.00   | 9.1%           | Yes                                    |
| 1st Subsequent Year (2015-16)  | 17,890,238.00   | 17,853,338.00   | -0.2%          | No                                     |
| 2nd Subsequent Year (2016-17)  | 17,890,238.00   | 17,853,338.00   | -0.2%          | No                                     |
| Explanation:<br>(required if Yes)  | The City of Alameda paid \$1,192,827 to AUDS as a result of a prior years' land swap agreement.   |   |                |  |
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>                        |   |   |                |  |
| Current Year (2014-15)   | 3,480,047.00  | 4,876,010.87  | 40.1%          | Yes                                    |
| 1st Subsequent Year (2015-16)  | 3,662,388.00  | 3,673,128.00  | 0.3%           | No                                     |
| 2nd Subsequent Year (2016-17)  | 3,753,948.00  | 3,772,303.00  | 0.5%           | No                                     |
| Explanation:<br>(required if Yes)  | Appropriation of prior year carryovers for Common Core, Textbooks and other local donations.  |   |                |  |
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |   |   |                |  |
| Current Year (2014-15)   | 12,096,886.00   | 13,740,907.48   | 13.6%          | Yes                                    |
| 1st Subsequent Year (2015-16)  | 11,977,168.00   | 12,062,412.00   | 0.7%           | No                                     |
| 2nd Subsequent Year (2016-17)  | 12,327,845.00   | 12,440,390.00   | 0.9%           | No                                     |
| Explanation:<br>(required if Yes)  | The increase in FY14/15 represents appropriations of prior year's carryovers for Common Core Program, Clean Energy Act, Mental Health and local donations.. |   |                |  |

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2014-15)  | 25,370,258.00             | 27,704,833.31                          | 9.2%           | Not Met |
| 1st Subsequent Year (2015-16)   | 25,370,258.00             | 25,344,830.00                          | -0.1%          | Met     |
| 2nd Subsequent Year (2016-17)   | 25,370,258.00             | 25,344,830.00                          | -0.1%          | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2014-15)  | 15,576,933.00             | 18,616,918.35                          | 19.5%          | Not Met |
| 1st Subsequent Year (2015-16)   | 15,639,556.00             | 15,735,540.00                          | 0.6%           | Met     |
| 2nd Subsequent Year (2016-17)   | 16,081,793.00             | 16,212,693.00                          | 0.8%           | Met     |

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

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

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

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

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

The district received a one-time \$608,942 Mandated Cost Reimbursements revenues and \$147,920 from BTSA.

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

The City of Alameda paid \$1,192,827 to AUUSD as a result of a prior years' land swap agreement.

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

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

Appropriation of prior year carryovers for Common Core, Textbooks and other local donations.

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

The increase in FY14/15 represents appropriations of prior year's carryovers for Common Core Program, Clean Energy Act, Mental Health and local donations..

## 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 Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### 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<br>1% Required<br>Minimum Contribution<br>(Form 01CS, Item 7, Line 2c) | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|--|---|--------|
| 1. OMMA/RMA Contribution  | 947,600.00   | 2,780,322.00  | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7, Line 2c) |  | 2,780,322.00  |        |

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

|                          |  |
|--------------------------|--|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])                              |
| <input type="checkbox"/> | Other (explanation must be provided)   |

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>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.

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 9.2%                      | 3.3%                             | -0.9%                            |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 3.1%                      | 1.1%                             | -0.3%                            |

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

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

| Fiscal Year                   | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Projected Year Totals<br>Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|--|---|---------|
| Current Year (2014-15)        | (2,369,390.76)   | 55,953,121.72  | 4.2%  | Not Met |
| 1st Subsequent Year (2015-16) | (3,044,513.00)   | 56,319,859.00  | 5.4%  | Not Met |
| 2nd Subsequent Year (2016-17) | (4,016,102.00)   | 57,502,116.00  | 7.0%  | 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)

The increased deficit spending in FY14/15 represents mostly appropriation of prior year carryovers. For the 2 subsequent years deficits, the District Leadership will re-evaluate the projected expenditures and correspondingly match them with projected resources. Necessary modifications will be made on the 2nd Interim Report as latest information becomes available.

## 9. CRITERION: Fund and Cash Balances

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

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

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

| Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2 ) (Form MYPI, Line D2) |              |  | Status  |
|---|--------------|--|---------|
| Fiscal Year   |              |  |         |
| Current Year (2014-15)  | 6,854,726.73 |  | Met     |
| 1st Subsequent Year (2015-16)   | 3,800,544.82 |  | Met     |
| 2nd Subsequent Year (2016-17)   | (215,556.98) |  | Not Met |

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

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

**Explanation:**  
(required if NOT met)

The district leadership will continue to re-evaluate the FY16/17 projected expenditures and match with projected resources with the intent of eventually balancing the budget. Necessary modifications will be made on the 2nd Interim Report as new information becomes available..

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

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

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

| Ending Cash Balance<br>General Fund<br>(Form CASH, Line F, June Column) |               |  | Status |
|---|---------------|--|--------|
| Fiscal Year   |               |  |        |
| Current Year (2014-15)  | 11,942,719.00 |  | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

# 10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

| Percentage Level            | District ADA |            |
|-----------------------------|--------------|------------|
| 5% or \$64,000 (greater of) | 0            | to 300     |
| 4% or \$64,000 (greater of) | 301          | to 1,000   |
| 3%                          | 1,001        | to 30,000  |
| 2%                          | 30,001       | to 400,000 |
| 1%                          | 400,001      | and over   |

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 9,084                     | 9,084                            | 9,084                            |
| District's Reserve Standard Percentage Level:     | 3%                        | 3%                               | 3%                               |

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

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

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

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

Yes

|   | Current Year<br>Projected Year Totals<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>objects 7211-7213 and 7221-7223) | 0.00   |                                  |                                  |

## 10B. Calculating the District's Reserve Standard

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

|   | Current Year<br>Projected Year Totals<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 99,295,892.94                                      | 95,358,751.91                    | 97,520,108.80                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |  |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 99,295,892.94                                      | 95,358,751.91                    | 97,520,108.80                    |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 2,978,876.79                                       | 2,860,762.56                     | 2,925,603.26                     |
| 6. Reserve Standard - by Amount<br>(\$64,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 2,978,876.79                                       | 2,860,762.56                     | 2,925,603.26                     |

## 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<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 0.00   |                                  |                                  |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 6,186,115.29                                       | 3,141,602.29                     | (874,499.71)                     |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | (919.00)                         | (919.00)                         |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 2,923,206.84                                       |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   |                                  |                                  |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 9,109,322.13                                       | 3,140,683.29                     | (875,418.71)                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 9.17%  | 3.29%                            | -0.90%                           |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>2,978,876.79</b>                                | <b>2,860,762.56</b>              | <b>2,925,603.26</b>              |
| Status:   | Met  | Met                              | Not Met                          |

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

The district leadership will continue to re-evaluate the FY16/17 projected expenditures and correspondingly match them with projected revenues, with the intent of balancing the budget for that fiscal year. Necessary modifications will be reflected on the 2nd Interim Report as new information becomes available.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

AUSD lost its appeal on the Measure H case. The District will start refunding AUSD taxpayers this year. \$5.8M has been designated under Fund 17 for the paybacks.

### 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)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:



**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year  | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change   | Status  |
|--|--|--|-------------------|--|---------|
| <b>1a. Contributions, Unrestricted General Fund</b><br>(Fund 01, Resources 0000-1999, Object 8980)                     |  |  |                   |  |         |
| Current Year (2014-15)   | (15,696,837.00)                          | (15,561,705.04)                        | -0.9%             | (135,131.96)   | Met     |
| 1st Subsequent Year (2015-16)  | (16,613,916.00)                          | (16,120,815.00)                        | -3.0%             | (493,101.00)   | Met     |
| 2nd Subsequent Year (2016-17)  | (17,551,227.00)                          | (17,109,584.00)                        | -2.5%             | (441,643.00)   | Met     |
| <b>1b. Transfers In, General Fund *</b>  |  |  |                   |  |         |
| Current Year (2014-15)   | 0.00                                     | 0.00                                   | 0.0%              | 0.00   | Met     |
| 1st Subsequent Year (2015-16)  | 0.00                                     | 0.00                                   | 0.0%              | 0.00   | Met     |
| 2nd Subsequent Year (2016-17)  | 0.00                                     | 0.00                                   | 0.0%              | 0.00   | Met     |
| <b>1c. Transfers Out, General Fund *</b>   |  |  |                   |  |         |
| Current Year (2014-15)   | 470,436.00                               | 497,446.00                             | 5.7%              | 27,010.00  | Not Met |
| 1st Subsequent Year (2015-16)  | 470,436.00                               | 497,446.00                             | 5.7%              | 27,010.00  | Not Met |
| 2nd Subsequent Year (2016-17)  | 470,436.00                               | 497,446.00                             | 5.7%              | 27,010.00  | Not Met |
| <b>1d. Capital Project Cost Overruns</b>   |  |  |                   |  |         |
| Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? |  |  |                   | <span style="border: 1px solid black; padding: 2px;">No</span> |         |

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

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

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

- 1a. MET - Projected contributions 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)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Fund 73 - Foundation Fund was created to properly account scholarship money in the amount of \$27,010.

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

**Project Information:**  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment                                 | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2014 |
|--|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|  |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                                     |                      |                                      |                             | 835,000                              |
| Certificates of Participation                      | 6                    | Capital Facilities Fund              | 7438/7439                   | 96,573,240                           |
| General Obligation Bonds                           | 23                   | Bond Interest & redemption fund      | 7438/7439                   | 819,670                              |
| Supp Early Retirement Program                      | 2                    | Various                              | 5800                        |                                      |
| State School Building Loans                        |                      |                                      |                             | 309,500                              |
| Compensated Absences                               |                      | Various                              | 1000-3000                   |                                      |
| Other Long-term Commitments (do not include OPEB): |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
|  |                      |                                      |                             |                                      |
| TOTAL:   |                      |                                      |                             | 98,537,410                           |

| Type of Commitment (continued)                                | Prior Year<br>(2013-14)<br>Annual Payment<br>(P & I) | Current Year<br>(2014-15)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2015-16)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2016-17)<br>Annual Payment<br>(P & I) |
|---|--|--|---|---|
|   |  |  |   |   |
| Capital Leases  |  |  |   | 146,688   |
| Certificates of Participation                                 | 148,498  | 148,273  | 148,273   | 5,750,443   |
| General Obligation Bonds                                      | 5,208,693  | 5,395,580  | 5,572,118   |   |
| Supp Early Retirement Program                                 | 408,834  | 409,835  | 409,835   |   |
| State School Building Loans                                   |  |  |   | 25,000  |
| Compensated Absences  | 25,000   | 25,000   | 25,000  |   |
| Other Long-term Commitments (continued):                      |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
|   |  |  |   |   |
| Total Annual Payments:  | 5,791,025  | 5,978,688  | 6,155,226   | 5,922,131   |
| Has total annual payment increased over prior year (2013-14)? |  |  |   |   |
|   |  | Yes  | Yes   | Yes   |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase in annual payments for the General Obligation Bonds is funded by the collection of property taxes by the County of Alameda.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

| Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|---------------|
| 15,276,000.00                            | 15,276,000.00 |
| 15,276,000.00                            | 15,276,000.00 |

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

| Actuarial     | Actuarial     |
|---------------|---------------|
| Aug. 16, 2013 | Aug. 16, 2013 |

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

| Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|---------------|
| 1,360,000.00                             | 1,360,000.00  |
| 1,360,000.00                             | 1,360,000.00  |
| 1,360,000.00                             | 1,360,000.00  |

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

|            |              |
|------------|--------------|
| 959,959.00 | 1,087,366.32 |
| 961,415.00 | 1,087,366.32 |
| 971,040.00 | 1,087,366.32 |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

|              |              |
|--------------|--------------|
| 1,066,767.00 | 1,066,767.00 |
| 1,066,767.00 | 1,066,767.00 |
| 1,066,767.00 | 1,066,767.00 |

- d. Number of retirees receiving OPEB benefits  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

|     |     |
|-----|-----|
| 290 | 290 |
| 290 | 290 |
| 290 | 290 |

4. Comments:

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

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

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

|    |
|----|
| No |
|----|

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

|     |
|-----|
| n/a |
|-----|

- 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<br>(Form 01CS, Item S7B) |  | First Interim |
|--|--|---------------|
|  |  |               |
|  |  |               |

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

| Budget Adoption<br>(Form 01CS, Item S7B) |  | First Interim |
|--|--|---------------|
|  |  |               |
|  |  |               |
|  |  |               |

- b. Amount contributed (funded) for self-insurance programs

Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

|  | Prior Year (2nd Interim)<br>(2013-14) | Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 536.6                                 | 548.4                     | 548.4                            | 548.4                            |

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

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

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

If No, complete questions 6 and 7.

n/a

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

If Yes, complete questions 6 and 7.

No

#### Negotiations Settled Since Budget Adoption

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

Jan. 28, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan. 22, 2014

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun. 30, 2015

5. Salary settlement:

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

|  |
|--|
|  |
|--|

7. Amount included for any tentative salary schedule increases

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

**Certificated (Non-management) Step and Column Adjustments**

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?  
If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2013-14) | Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 290.8                                 | 307.7                     | 307.7                            | 307.7                            |

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

May 27, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

May 14, 2014

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

n/a

If Yes, date of budget revision board adoption:

May 27, 2014

4. Period covered by the agreement:

Begin Date: Jul. 1, 2013

End Date: Jun. 30, 2015

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

|  |  |  |
|--|--|--|
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|  |  |  |

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|--|

**Classified (Non-management) Step and Column Adjustments**

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Classified (Non-management) - Other**

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

|  |
|--|
|  |
|  |
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|  |

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?  
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

n/a

#### Management/Supervisor/Confidential Salary and Benefit Negotiations

|  | Prior Year (2nd Interim)<br>(2013-14) | Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 57.8                                  | 56.6                      | 56.6                             | 56.6                             |

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

n/a

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

#### Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

#### Management/Supervisor/Confidential Step and Column Adjustments

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

| Current Year<br>(2014-15) | 1st Subsequent Year<br>(2015-16) | 2nd Subsequent Year<br>(2016-17) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**S9. Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

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

Yes

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

No

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

Yes

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

Comments:  
(optional)

The new CBO was hired on January 1, 2014. The Superintendent resigned on Aug. 1, 2014. On the same month, an interim superintendent was appointed for a 1-year term. The new board will initiate the hiring process of a permanent replacement in January, 2015. The citizens of the City of Alameda approved a General Obligation Facilities Bonds on November 4, 2014 in the amount of \$179.5 million. The District is in the process of finalizing its implementation plans, thereafter, the corresponding budget will be set up within the fiscal year.

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## End of School District First Interim Criteria and Standards Review

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SACS2014ALL Financial Reporting Software - 2014.2.0  
12/3/2014 4:21:28 PM

01-61119-0000000

First Interim  
2014-15 Original Budget  
Technical Review Checks

Alameda Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0  
12/3/2014 4:22:13 PM

01-61119-0000000

First Interim  
2014-15 Board Approved Operating Budget  
Technical Review Checks

Alameda Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0  
12/3/2014 4:22:46 PM

01-61119-0000000

First Interim  
2014-15 Projected Totals  
Technical Review Checks

Alameda Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: An Excel Cash Flow spreadsheet is provided in lieu of the SACS Form.

Checks Completed.



SACS2014ALL Financial Reporting Software - 2014.2.0  
12/3/2014 4:23:25 PM

01-61119-0000000

First Interim  
2014-15 Actuals to Date  
Technical Review Checks

Alameda Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

