

Board Office Use: Legislative File Info.	
File ID Number	14-1018
Introduction Date	5/28/14
Enactment Number	14-0831
Enactment Date	5-28-14



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Memo

To Board of Education

From Gary Yee, Ed.D., Acting Superintendent & Board Secretary
Vernon Hal, Deputy Superintendent, Business & Operations

Board Meeting Date May 28, 2014

Subject Third Interim Financial Report - Fiscal Year 2013-2014

Action Requested Approval by the Board of Education of the Third Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools.

Background The California Education Code Section 43131(e) requires a school district with a qualified certification to prepare a third interim financial and budgetary report for the period ending April 30, with a projection of the District's ending fund and cash balances through the end of the fiscal year.

Recommendation Approval by the Board of Education of the Third Interim Financial Report and authorization for submittal to the Alameda County Superintendent of Schools.

- Attachments**
- Resolution No. 1314-1131
 - State Account Code Report
 - Form TCI - Table of Contents
 - Form 01 - Current Year (2013-14) General Fund Unrestricted
 - Form 01 - Current Year (2013-14) General Fund Restricted
 - Form 01 - Current Year (2013-14) General Fund Combined
 - Form ADA - Average Daily Attendance
 - Form CASH - Cash flow
 - Form MYP - Multiyear Projections for General Fund Unrestricted
 - Form MYP - Multiyear Projections for General Fund Restricted
 - Form MYP - Multiyear Projections for General Fund Combined
 - Technical Review Checks

**RESOLUTION OF THE BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 1314-1131

Approving District's Third Interim Financial Report for Fiscal Year 2013-14

WHEREAS, the Board of Education of the Oakland Unified School District by action herein approving the District's 2013-2014 Third Interim Financial Report and submitting the same to the Alameda County Superintendent of Schools, as required by law; and

WHEREAS, California Education Code Section 42131(e) requires districts that have filed a Second Interim Financial Report with a qualified certification to submit to the County Superintendent of Schools, the State Controller, and the State Superintendent a Third Interim Financial Report no later than June 1; and

WHEREAS, the Oakland Unified School District has prepared, in SACs reporting format, its Third Interim Financial Statements, including projections of the District's fund and cash balances through June 30, for the period ending April 30;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Education, upon the recommendation of its Superintendent of Schools, hereby approves the District's Third Interim Financial Report for Fiscal Year 2013-2014 and certification of said report as "Qualified", to be submitted to the County Superintendent of Schools, the State Controller and the State Superintendent.

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 28th day of May 2014, by the following vote:

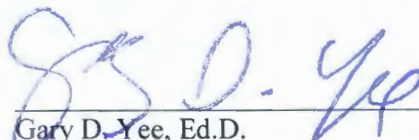
AYES: Jody London, Jumoke Hinton Hodge, Roseann Torres, Christopher Dobbins,
Vice President James Harris and President David Kakishiba

NOES: None

ABSTAINED: None

ABSENT: Anne Campbell Washington

I hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Board of Education of the Oakland Unified School District at a publicly noticed Regular Meeting of said Board held May 28, 2014.



Gary D. Yee, Ed.D.
Acting Superintendent & Board Secretary
Oakland Unified School District
Alameda County, California

File ID Number: 14-1018
Introduction Date: 5-28-14
Enactment Number: 14-0831
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Bv:

OAKLAND UNIFIED SCHOOL DISTRICT
THIRD INTERIM – FY 2013-14
STATE ACCOUNT CODES REPORT

FORM TCI – TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2013-14 Original Budget	2013-14 Board Approved Operating Budget	2013-14 Actuals to Date	2013-14 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund		G	G	G
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund	G	G	G	G
56I	Debt Service Fund	G		G	
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				

FORM 01 – CURRENT YEAR (2013-14)
GENERAL FUND - UNRESTRICTED

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	189,766,015.89	257,103,718.00	215,642,868.35	257,103,718.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,096.00	29,620.00	0.00	29,620.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,662,517.00	8,214,371.00	5,844,539.55	8,214,371.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,782,289.00	25,902,436.11	23,109,982.79	25,902,436.11	0.00	0.0%
5) TOTAL, REVENUES			276,280,917.89	291,250,145.11	244,597,390.69	291,250,145.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	100,842,235.24	110,089,493.45	87,767,017.22	110,089,493.45	0.00	0.0%
2) Classified Salaries		2000-2999	36,286,862.66	39,882,327.91	34,861,100.07	39,882,327.91	0.00	0.0%
3) Employee Benefits		3000-3999	62,627,130.88	63,408,279.62	49,364,146.21	63,408,279.62	0.00	0.0%
4) Books and Supplies		4000-4999	12,851,643.63	14,546,317.99	4,887,975.32	14,546,317.99	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,640,044.07	30,284,883.17	22,373,516.14	30,284,883.17	0.00	0.0%
6) Capital Outlay		6000-6999	105,500.00	601,992.45	310,474.55	601,992.45	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,939,368.00	7,519,605.00	5,179,219.14	7,519,605.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,692,200.70)	(5,685,127.20)	(1,890,567.66)	(5,685,127.20)	0.00	0.0%
9) TOTAL, EXPENDITURES			231,600,583.78	260,647,772.39	202,852,880.99	260,647,772.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			44,680,334.11	30,602,372.72	41,744,509.70	30,602,372.72		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	734,067.00	734,067.00	344,779.49	734,067.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	672,815.00	0.00	672,815.00	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	(37,350,802.10)	(35,384,269.99)	5.23	(35,384,269.99)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,616,735.10)	(35,323,017.99)	344,784.72	(35,323,017.99)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,063,599.01	(4,720,645.27)	42,089,294.42	(4,720,645.27)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	18,816,188.94		18,816,188.94	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	18,816,188.94		18,816,188.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	18,816,188.94		18,816,188.94		
2) Ending Balance, June 30 (E + F1e)			7,063,599.01	14,095,543.67		14,095,543.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	27,141.93	895,258.00		895,258.00		
Early Retirement One Time	0000	9780		895,258.00				
Early Retirement One Time	0000	9780				895,258.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	13,050,285.67		13,050,285.67		
Unassigned/Unappropriated Amount		9790	7,036,457.08	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	97,075,688.89	167,863,703.00	129,264,048.00	167,863,703.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,644,315.00	33,906,849.00	25,526,509.00	33,906,849.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	1.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	652,890.00	636,211.00	318,105.27	636,211.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,273,923.00	2,500,175.00	30,588.94	2,500,175.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	52,201,524.00	54,015,932.00	62,533,084.76	54,015,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,262,798.00	4,493,037.00	3,966,174.76	4,493,037.00	0.00	0.0%
Prior Years' Taxes		8043	274,681.00	(833,321.00)	(1,205,777.41)	(833,321.00)	0.00	0.0%
Supplemental Taxes		8044	526,753.00	(227,152.00)	1,160,343.81	(227,152.00)	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,559,205.00	18,458,650.00	8,302,554.89	18,458,650.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,617,248.00	6,482,649.00	1,561,323.24	6,482,649.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			215,089,025.89	287,296,733.00	231,456,956.26	287,296,733.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(8,280,258.00)	(9,280,258.00)	(1,000,000.00)	(9,280,258.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	559,830.00	0.00	89,798.09	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,602,582.00)	(20,912,757.00)	(14,903,886.00)	(20,912,757.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			189,766,015.89	257,103,718.00	215,642,868.35	257,103,718.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	3,740.00	3,740.00	0.00	3,740.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	5,080.00	5,080.00	0.00	5,080.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	61,276.00	20,800.00	0.00	20,800.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,096.00	29,620.00	0.00	29,620.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	10,195,920.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,208,240.00	5,208,240.00	3,395,705.43	5,208,240.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	2,764,003.00	1,342,559.00	1,221,877.00	1,342,559.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	42,494,354.00	1,663,572.00	1,226,957.12	1,663,572.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,662,517.00	8,214,371.00	5,844,539.55	8,214,371.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	20,700,590.00	20,700,590.00	20,646,386.75	20,700,590.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	1,527,519.00	1,527,519.00	733,388.23	1,527,519.00	0.00	0.0%
Interest								
		8660	162,585.00	162,585.00	68,706.63	162,585.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00		
Transportation Services								
	7230, 7240	8677						
Interagency Services								
	All Other	8677	600,958.00	662,248.00	0.00	662,248.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	2,790,637.00	2,849,494.11	1,650,330.63	2,849,494.11	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791						
From County Offices								
	6500	8792						
From JPAs								
	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791						
From County Offices								
	6360	8792						
From JPAs								
	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	11,170.55	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,782,289.00	25,902,436.11	23,109,982.79	25,902,436.11	0.00	0.0%
TOTAL, REVENUES			276,280,917.89	291,250,145.11	244,597,390.69	291,250,145.11	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	84,016,218.51	91,743,330.66	72,824,315.17	91,743,330.66	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,376,925.61	3,318,766.08	2,459,230.65	3,318,766.08	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,844,243.32	13,968,370.79	11,491,883.23	13,968,370.79	0.00	0.0%
Other Certificated Salaries		1900	604,847.80	1,059,025.92	991,588.17	1,059,025.92	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			100,842,235.24	110,089,493.45	87,767,017.22	110,089,493.45	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	75,129.95	568,506.90	502,537.83	568,506.90	0.00	0.0%
Classified Support Salaries		2200	10,877,452.66	11,746,311.85	12,394,603.65	11,746,311.85	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,193,285.75	13,288,890.76	10,945,902.62	13,288,890.76	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,735,853.35	12,790,254.33	10,601,579.18	12,790,254.33	0.00	0.0%
Other Classified Salaries		2900	1,405,140.95	1,488,364.07	416,476.79	1,488,364.07	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,286,862.66	39,882,327.91	34,861,100.07	39,882,327.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,030,887.17	8,604,415.67	7,081,461.45	8,604,415.67	0.00	0.0%
PERS		3201-3202	4,265,130.48	4,366,543.97	3,450,197.99	4,366,543.97	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,445,709.29	4,782,468.94	3,760,039.63	4,782,468.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	33,198,037.82	33,489,849.07	26,614,317.60	33,489,849.07	0.00	0.0%
Unemployment Insurance		3501-3502	3,511,688.26	1,923,127.18	111,007.68	1,923,127.18	0.00	0.0%
Workers' Compensation		3601-3602	7,734,637.51	8,335,744.12	7,089,053.06	8,335,744.12	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	144,944.07	493,294.36	38,114.08	493,294.36	0.00	0.0%
Other Employee Benefits		3901-3902	1,296,096.28	1,412,836.31	1,219,954.72	1,412,836.31	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			62,627,130.88	63,408,279.62	49,364,146.21	63,408,279.62	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	745,009.38	620,125.54	524,842.40	620,125.54	0.00	0.0%
Books and Other Reference Materials		4200	253,845.30	795,762.62	184,972.86	795,762.62	0.00	0.0%
Materials and Supplies		4300	11,590,372.35	10,665,595.70	3,743,380.00	10,665,595.70	0.00	0.0%
Noncapitalized Equipment		4400	262,416.60	2,464,834.13	434,780.06	2,464,834.13	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,851,643.63	14,546,317.99	4,887,975.32	14,546,317.99	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	287,400.00	874,396.72	367,660.82	874,396.72	0.00	0.0%
Dues and Memberships		5300	98,276.92	212,384.94	138,750.30	212,384.94	0.00	0.0%
Insurance		5400-5450	900.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,625,433.17	7,625,631.69	6,301,538.55	7,625,631.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	935,270.57	1,359,789.43	733,401.34	1,359,789.43	0.00	0.0%
Transfers of Direct Costs		5710	(1,443,941.84)	(1,700,763.66)	(1,643,160.11)	(1,700,763.66)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(743,026.00)	(640,474.78)	18,188.11	(640,474.78)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,109,479.61	22,694,303.80	13,590,020.00	22,694,303.80	0.00	0.0%
Communications		5900	(229,748.36)	(140,384.97)	2,867,117.13	(140,384.97)	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,640,044.07	30,284,883.17	22,373,516.14	30,284,883.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	80,000.00	80,675.00	74,823.05	80,675.00	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	25,500.00	154,464.00	48,887.12	154,464.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	366,853.45	186,764.38	366,853.45	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,500.00	601,992.45	310,474.55	601,992.45	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	89,888.00	91,569.00	91,569.00	91,569.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,764,003.00	1,342,559.00	1,192,521.00	1,342,559.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	100,000.00	100,000.00	10,287.75	100,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,393,034.00	1,393,034.00	0.00	1,393,034.00	0.00	0.0%
Other Debt Service - Principal		7439	4,592,443.00	4,592,443.00	3,884,841.39	4,592,443.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,939,368.00	7,519,605.00	5,179,219.14	7,519,605.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,285,603.17)	(4,111,675.10)	(753,029.83)	(4,111,675.10)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,406,597.53)	(1,573,452.10)	(1,137,537.83)	(1,573,452.10)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,692,200.70)	(5,685,127.20)	(1,890,567.66)	(5,685,127.20)	0.00	0.0%
TOTAL, EXPENDITURES			231,600,583.78	260,647,772.39	202,852,880.99	260,647,772.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	734,067.00	734,067.00	344,779.49	734,067.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			734,067.00	734,067.00	344,779.49	734,067.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	672,815.00	0.00	672,815.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	672,815.00	0.00	672,815.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(37,350,802.10)	(35,384,269.99)	5.23	(35,384,269.99)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(37,350,802.10)	(35,384,269.99)	5.23	(35,384,269.99)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(37,616,735.10)	(35,323,017.99)	344,784.72	(35,323,017.99)	0.00	0.0%

FORM 01 – CURRENT YEAR (2013-14)
GENERAL FUND - RESTRICTED

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	9,950,123.01	10,034,371.01	762,121.00	10,034,371.01	0.00	0.0%
2) Federal Revenue		8100-8299	46,890,382.90	55,273,321.51	23,227,087.47	55,273,321.51	0.00	0.0%
3) Other State Revenue		8300-8599	55,865,643.34	47,930,002.41	38,748,811.79	47,930,002.41	0.00	0.0%
4) Other Local Revenue		8600-8799	12,153,545.01	18,782,187.01	11,422,146.53	18,782,187.01	0.00	0.0%
5) TOTAL, REVENUES			124,859,694.26	132,019,881.94	74,160,166.79	132,019,881.94		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,395,248.07	44,651,959.38	34,202,916.95	44,651,959.38	0.00	0.0%
2) Classified Salaries		2000-2999	22,115,900.66	22,300,475.84	18,587,693.98	22,300,475.84	0.00	0.0%
3) Employee Benefits		3000-3999	32,641,100.50	28,949,370.28	22,761,229.25	28,949,370.28	0.00	0.0%
4) Books and Supplies		4000-4999	14,001,619.76	24,661,695.96	4,144,596.86	24,661,695.96	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,512,921.90	46,956,276.96	26,325,037.72	46,956,276.96	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	178,451.09	92,588.30	178,451.09	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	214,208.30	1,164,368.00	264,368.00	1,164,368.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,285,603.17	4,111,675.10	753,029.83	4,111,675.10	0.00	0.0%
9) TOTAL, EXPENDITURES			162,166,602.36	172,974,272.61	107,131,460.89	172,974,272.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,306,908.10)	(40,954,390.67)	(32,971,294.10)	(40,954,390.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,093,782.32	2,093,782.32	2,093,782.32	2,093,782.32	0.00	0.0%
b) Transfers Out		7600-7629	2,093,782.32	2,093,782.32	0.00	2,093,782.32	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	37,350,802.10	35,384,269.99	0.00	35,384,269.99	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			37,350,802.10	35,384,269.99	2,093,782.32	35,384,269.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,894.00	(5,570,120.68)	(30,877,511.78)	(5,570,120.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	10,446,237.55		10,446,237.55	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	10,446,237.55		10,446,237.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	10,446,237.55		10,446,237.55		
2) Ending Balance, June 30 (E + F1e)			43,894.00	4,876,116.87		4,876,116.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			43,894.00	4,876,116.87		4,876,116.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	8,280,258.01	8,280,258.01	0.00	8,280,258.01	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,669,865.00	1,754,113.00	762,121.00	1,754,113.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			9,950,123.01	10,034,371.01	762,121.00	10,034,371.01	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,334,831.00	8,684,684.00	3,632,964.85	8,684,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,590,667.80	1,308,698.00	288,438.93	1,308,698.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	84,450.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	214,209.00	158,059.00	158,059.00	158,059.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	16,969,149.00	19,469,489.15	9,801,004.15	19,469,489.15	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	29,890.00	34,625.44	34,625.44	34,625.44	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,933,962.00	5,217,494.67	2,618,041.67	5,217,494.67	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	136,620.00	259,918.83	119,557.83	259,918.83	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,558,976.00	1,344,762.24	890,707.24	1,344,762.24	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	9,293,647.10	10,894,313.71	4,168,015.54	10,894,313.71	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	426,604.00	441,043.00	0.00	441,043.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	537,618.90	79,105.31	537,618.90	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,317,377.00	6,922,614.57	1,436,567.51	6,922,614.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,890,382.90	55,273,321.51	23,227,087.47	55,273,321.51	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	112,562.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	23,545,405.00	23,545,405.00	17,090,011.56	23,545,405.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	34,982.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	2,620,655.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	11,695,306.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,104,307.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	597,187.00	597,187.00	198,844.64	597,187.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	106,309.00	106,309.00	106,309.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,582,492.00	7,856,114.00	7,070,502.16	7,856,114.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	254,984.34	254,984.34	382,428.00	254,984.34	0.00	0.0%
Healthy Start	6240	8590	0.00	61,197.42	58,231.42	61,197.42	0.00	0.0%
Specialized Secondary	7370	8590	0.00	50,000.00	45,000.00	50,000.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	3,244,100.00	3,255,900.00	2,604,720.00	3,255,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,108,645.00	12,202,905.65	11,157,783.01	12,202,905.65	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,865,643.34	47,930,002.41	38,748,811.79	47,930,002.41	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,153,545.01	18,782,187.01	11,422,146.53	18,782,187.01	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,153,545.01	18,782,187.01	11,422,146.53	18,782,187.01	0.00	0.0%
TOTAL, REVENUES			124,859,694.26	132,019,881.94	74,160,166.79	132,019,881.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,714,444.58	32,044,626.69	23,791,831.97	32,044,626.69	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,333,558.70	4,869,893.80	3,998,938.59	4,869,893.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,834,838.71	3,997,772.22	3,405,894.55	3,997,772.22	0.00	0.0%
Other Certificated Salaries		1900	3,512,406.08	3,739,666.67	3,006,251.84	3,739,666.67	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,395,248.07	44,651,959.38	34,202,916.95	44,651,959.38	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,551,589.80	9,760,789.71	8,462,918.52	9,760,789.71	0.00	0.0%
Classified Support Salaries		2200	5,047,456.81	4,655,363.49	3,929,617.13	4,655,363.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,761,642.13	5,327,434.14	4,139,269.77	5,327,434.14	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,686,211.92	2,262,913.15	1,822,649.87	2,262,913.15	0.00	0.0%
Other Classified Salaries		2900	69,000.00	293,975.35	233,238.69	293,975.35	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,115,900.66	22,300,475.84	18,587,693.98	22,300,475.84	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,623,722.40	3,537,762.91	2,791,417.99	3,537,762.91	0.00	0.0%
PERS		3201-3202	2,453,275.10	2,299,447.07	1,991,487.04	2,299,447.07	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,522,477.84	2,306,536.86	1,874,597.47	2,306,536.86	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,375,138.57	15,767,619.28	12,260,296.01	15,767,619.28	0.00	0.0%
Unemployment Insurance		3501-3502	738,809.91	499,493.45	52,129.83	499,493.45	0.00	0.0%
Workers' Compensation		3601-3602	3,855,966.57	3,615,364.30	3,056,870.72	3,615,364.30	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	293,029.34	200,370.89	14,241.05	200,370.89	0.00	0.0%
Other Employee Benefits		3901-3902	778,680.77	722,775.52	720,189.14	722,775.52	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,641,100.50	28,949,370.28	22,761,229.25	28,949,370.28	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	597,187.00	355,830.27	316,829.47	355,830.27	0.00	0.0%
Books and Other Reference Materials		4200	86,556.72	3,735,334.43	550,322.34	3,735,334.43	0.00	0.0%
Materials and Supplies		4300	13,258,928.41	14,630,436.46	2,504,220.80	14,630,436.46	0.00	0.0%
Noncapitalized Equipment		4400	58,947.63	5,940,094.80	773,224.25	5,940,094.80	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,001,619.76	24,661,695.96	4,144,596.86	24,661,695.96	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	6,230,503.68	6,230,503.68	6,230,503.68	0.00	0.0%
Travel and Conferences		5200	275,907.19	1,815,032.46	533,647.94	1,815,032.46	0.00	0.0%
Dues and Memberships		5300	700.00	482,582.00	68,804.00	482,582.00	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	75,000.00	68,664.61	75,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,816.81	1,477,422.68	1,018,064.99	1,477,422.68	0.00	0.0%
Transfers of Direct Costs		5710	1,443,941.84	1,700,763.66	1,643,160.11	1,700,763.66	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(60,300.69)	21,550.75	(60,300.69)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,713,192.00	35,202,962.80	16,714,989.89	35,202,962.80	0.00	0.0%
Communications		5900	2,364.06	32,310.37	25,651.75	32,310.37	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,512,921.90	46,956,276.96	26,325,037.72	46,956,276.96	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	7,300.00	4,902.00	7,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	171,151.09	87,686.30	171,151.09	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	178,451.09	92,588.30	178,451.09	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	900,000.00	0.00	900,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	214,208.30	264,368.00	264,368.00	264,368.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			214,208.30	1,164,368.00	264,368.00	1,164,368.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,285,603.17	4,111,675.10	753,029.83	4,111,675.10	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,285,603.17	4,111,675.10	753,029.83	4,111,675.10	0.00	0.0%
TOTAL, EXPENDITURES			162,166,602.36	172,974,272.61	107,131,460.89	172,974,272.61	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	2,093,782.32	2,093,782.32	2,093,782.32	2,093,782.32	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,093,782.32	2,093,782.32	2,093,782.32	2,093,782.32	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	2,093,782.32	2,093,782.32	0.00	2,093,782.32	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,093,782.32	2,093,782.32	0.00	2,093,782.32	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	37,350,802.10	35,384,269.99	0.00	35,384,269.99	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			37,350,802.10	35,384,269.99	0.00	35,384,269.99	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,350,802.10	35,384,269.99	2,093,782.32	35,384,269.99	0.00	0.0%

FORM 01 – CURRENT YEAR (2013-14)
GENERAL FUND - COMBINED

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	199,716,138.90	267,138,089.01	216,404,989.35	267,138,089.01	0.00	0.0%
2) Federal Revenue		8100-8299	46,960,478.90	55,302,941.51	23,227,087.47	55,302,941.51	0.00	0.0%
3) Other State Revenue		8300-8599	116,528,160.34	56,144,373.41	44,593,351.34	56,144,373.41	0.00	0.0%
4) Other Local Revenue		8600-8799	37,935,834.01	44,684,623.12	34,532,129.32	44,684,623.12	0.00	0.0%
5) TOTAL, REVENUES			401,140,612.15	423,270,027.05	318,757,557.48	423,270,027.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,237,483.31	154,741,452.83	121,969,934.17	154,741,452.83	0.00	0.0%
2) Classified Salaries		2000-2999	58,402,763.32	62,182,803.75	53,448,794.05	62,182,803.75	0.00	0.0%
3) Employee Benefits		3000-3999	95,268,231.38	92,357,649.90	72,125,375.46	92,357,649.90	0.00	0.0%
4) Books and Supplies		4000-4999	26,853,263.39	39,208,013.95	9,032,572.18	39,208,013.95	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,152,965.97	77,241,160.13	48,698,553.86	77,241,160.13	0.00	0.0%
6) Capital Outlay		6000-6999	105,500.00	780,443.54	403,062.85	780,443.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,153,576.30	8,683,973.00	5,443,587.14	8,683,973.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,406,597.53)	(1,573,452.10)	(1,137,537.83)	(1,573,452.10)	0.00	0.0%
9) TOTAL, EXPENDITURES			393,767,186.14	433,622,045.00	309,984,341.88	433,622,045.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,373,426.01	(10,352,017.95)	8,773,215.60	(10,352,017.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,827,849.32	2,827,849.32	2,438,561.81	2,827,849.32	0.00	0.0%
b) Transfers Out		7600-7629	3,093,782.32	2,766,597.32	0.00	2,766,597.32	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	5.23	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(265,933.00)	61,252.00	2,438,567.04	61,252.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,107,493.01	(10,290,765.95)	11,211,782.64	(10,290,765.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	29,262,426.49		29,262,426.49	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	29,262,426.49		29,262,426.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	29,262,426.49		29,262,426.49		
2) Ending Balance, June 30 (E + F1e)			7,107,493.01	18,971,660.54		18,971,660.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	150,000.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	43,894.00	4,876,116.87		4,876,116.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	27,141.93	895,258.00		895,258.00		
Early Retirement One Time	0000	9780		895,258.00				
Early Retirement One Time	0000	9780				895,258.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	13,050,285.67		13,050,285.67		
Unassigned/Unappropriated Amount		9790	7,036,457.08	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	97,075,688.89	167,863,703.00	129,264,048.00	167,863,703.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	29,644,315.00	33,906,849.00	25,526,509.00	33,906,849.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	1.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	652,890.00	636,211.00	318,105.27	636,211.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,273,923.00	2,500,175.00	30,588.94	2,500,175.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	52,201,524.00	54,015,932.00	62,533,084.76	54,015,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,262,798.00	4,493,037.00	3,966,174.76	4,493,037.00	0.00	0.0%
Prior Years' Taxes		8043	274,681.00	(833,321.00)	(1,205,777.41)	(833,321.00)	0.00	0.0%
Supplemental Taxes		8044	526,753.00	(227,152.00)	1,160,343.81	(227,152.00)	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	20,559,205.00	18,458,650.00	8,302,554.89	18,458,650.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,617,248.00	6,482,649.00	1,561,323.24	6,482,649.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			215,089,025.89	287,296,733.00	231,456,956.26	287,296,733.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(8,280,258.00)	(9,280,258.00)	(1,000,000.00)	(9,280,258.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	8,280,258.01	8,280,258.01	0.00	8,280,258.01	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	559,830.00	0.00	89,798.09	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,602,582.00)	(20,912,757.00)	(14,903,886.00)	(20,912,757.00)	0.00	0.0%
Property Taxes Transfers		8097	1,669,865.00	1,754,113.00	762,121.00	1,754,113.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			199,716,138.90	267,138,089.01	216,404,989.35	267,138,089.01	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	3,740.00	3,740.00	0.00	3,740.00	0.00	0.0%
Special Education Entitlement		8181	8,334,831.00	8,684,684.00	3,632,964.85	8,684,684.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,590,667.80	1,308,698.00	288,438.93	1,308,698.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	5,080.00	5,080.00	0.00	5,080.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	84,450.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	214,209.00	158,059.00	158,059.00	158,059.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	16,969,149.00	19,469,489.15	9,801,004.15	19,469,489.15	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	29,890.00	34,625.44	34,625.44	34,625.44	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,933,962.00	5,217,494.67	2,618,041.67	5,217,494.67	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	136,620.00	259,918.83	119,557.83	259,918.83	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,558,976.00	1,344,762.24	890,707.24	1,344,762.24	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	9,293,647.10	10,894,313.71	4,168,015.54	10,894,313.71	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	426,604.00	441,043.00	0.00	441,043.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	537,618.90	79,105.31	537,618.90	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,378,653.00	6,943,414.57	1,436,567.51	6,943,414.57	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,960,478.90	55,302,941.51	23,227,087.47	55,302,941.51	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	112,562.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	23,545,405.00	23,545,405.00	17,090,011.56	23,545,405.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	34,982.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	2,620,655.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	11,695,306.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	3,104,307.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	10,195,920.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	5,805,427.00	5,805,427.00	3,594,550.07	5,805,427.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,764,003.00	1,448,868.00	1,328,186.00	1,448,868.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,582,492.00	7,856,114.00	7,070,502.16	7,856,114.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	254,984.34	254,984.34	382,428.00	254,984.34	0.00	0.0%
Healthy Start	6240	8590	0.00	61,197.42	58,231.42	61,197.42	0.00	0.0%
Specialized Secondary	7370	8590	0.00	50,000.00	45,000.00	50,000.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	3,244,100.00	3,255,900.00	2,604,720.00	3,255,900.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,602,999.00	13,866,477.65	12,384,740.13	13,866,477.65	0.00	0.0%
TOTAL, OTHER STATE REVENUE			116,528,160.34	56,144,373.41	44,593,351.34	56,144,373.41	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	20,700,590.00	20,700,590.00	20,646,386.75	20,700,590.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,527,519.00	1,527,519.00	733,388.23	1,527,519.00	0.00	0.0%
Interest		8660	162,585.00	162,585.00	68,706.63	162,585.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	600,958.00	662,248.00	0.00	662,248.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,944,182.01	21,631,681.12	13,072,477.16	21,631,681.12	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	11,170.55	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,935,834.01	44,684,623.12	34,532,129.32	44,684,623.12	0.00	0.0%
TOTAL, REVENUES			401,140,612.15	423,270,027.05	318,757,557.48	423,270,027.05	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,730,663.09	123,787,957.35	96,616,147.14	123,787,957.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,710,484.31	8,188,659.88	6,458,169.24	8,188,659.88	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,679,082.03	17,966,143.01	14,897,777.78	17,966,143.01	0.00	0.0%
Other Certificated Salaries		1900	4,117,253.88	4,798,692.59	3,997,840.01	4,798,692.59	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			146,237,483.31	154,741,452.83	121,969,934.17	154,741,452.83	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,626,719.75	10,329,296.61	8,965,456.35	10,329,296.61	0.00	0.0%
Classified Support Salaries		2200	15,924,909.47	16,401,675.34	16,324,220.78	16,401,675.34	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,954,927.88	18,616,324.90	15,085,172.39	18,616,324.90	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,422,065.27	15,053,167.48	12,424,229.05	15,053,167.48	0.00	0.0%
Other Classified Salaries		2900	1,474,140.95	1,782,339.42	649,715.48	1,782,339.42	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,402,763.32	62,182,803.75	53,448,794.05	62,182,803.75	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,654,609.57	12,142,178.58	9,872,879.44	12,142,178.58	0.00	0.0%
PERS		3201-3202	6,718,405.58	6,665,991.04	5,441,685.03	6,665,991.04	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,968,187.13	7,089,005.80	5,634,637.10	7,089,005.80	0.00	0.0%
Health and Welfare Benefits		3401-3402	51,573,176.39	49,257,468.35	38,874,613.61	49,257,468.35	0.00	0.0%
Unemployment Insurance		3501-3502	4,250,498.17	2,422,620.63	163,137.51	2,422,620.63	0.00	0.0%
Workers' Compensation		3601-3602	11,590,604.08	11,951,108.42	10,145,923.78	11,951,108.42	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	437,973.41	693,665.25	52,355.13	693,665.25	0.00	0.0%
Other Employee Benefits		3901-3902	2,074,777.05	2,135,611.83	1,940,143.86	2,135,611.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,268,231.38	92,357,649.90	72,125,375.46	92,357,649.90	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,342,196.38	975,955.81	841,671.87	975,955.81	0.00	0.0%
Books and Other Reference Materials		4200	340,402.02	4,531,097.05	735,295.20	4,531,097.05	0.00	0.0%
Materials and Supplies		4300	24,849,300.76	25,296,032.16	6,247,600.80	25,296,032.16	0.00	0.0%
Noncapitalized Equipment		4400	321,364.23	8,404,928.93	1,208,004.31	8,404,928.93	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,853,263.39	39,208,013.95	9,032,572.18	39,208,013.95	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	6,230,503.68	6,230,503.68	6,230,503.68	0.00	0.0%
Travel and Conferences		5200	563,307.19	2,689,429.18	901,308.76	2,689,429.18	0.00	0.0%
Dues and Memberships		5300	98,976.92	694,966.94	207,554.30	694,966.94	0.00	0.0%
Insurance		5400-5450	900.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,625,433.17	7,700,631.69	6,370,203.16	7,700,631.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017,087.38	2,837,212.11	1,751,466.33	2,837,212.11	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	(748,026.00)	(700,775.47)	39,738.86	(700,775.47)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,822,671.61	57,897,266.60	30,305,009.89	57,897,266.60	0.00	0.0%
Communications		5900	(227,384.30)	(108,074.60)	2,892,768.88	(108,074.60)	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,152,965.97	77,241,160.13	48,698,553.86	77,241,160.13	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	80,000.00	80,675.00	74,823.05	80,675.00	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	25,500.00	161,764.00	53,789.12	161,764.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	538,004.54	274,450.68	538,004.54	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,500.00	780,443.54	403,062.85	780,443.54	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	89,888.00	91,569.00	91,569.00	91,569.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	900,000.00	0.00	900,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,978,211.30	1,606,927.00	1,456,889.00	1,606,927.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	100,000.00	100,000.00	10,287.75	100,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,393,034.00	1,393,034.00	0.00	1,393,034.00	0.00	0.0%
Other Debt Service - Principal		7439	4,592,443.00	4,592,443.00	3,884,841.39	4,592,443.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,153,576.30	8,683,973.00	5,443,587.14	8,683,973.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,406,597.53)	(1,573,452.10)	(1,137,537.83)	(1,573,452.10)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,406,597.53)	(1,573,452.10)	(1,137,537.83)	(1,573,452.10)	0.00	0.0%
TOTAL, EXPENDITURES			393,767,186.14	433,622,045.00	309,984,341.88	433,622,045.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,827,849.32	2,827,849.32	2,438,561.81	2,827,849.32	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,827,849.32	2,827,849.32	2,438,561.81	2,827,849.32	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	672,815.00	0.00	672,815.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	2,093,782.32	2,093,782.32	0.00	2,093,782.32	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,093,782.32	2,766,597.32	0.00	2,766,597.32	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	5.23	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	5.23	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(265,933.00)	61,252.00	2,438,567.04	61,252.00	0.00	0.0%

**FORM ADA – AVERAGE DAILY
ATTENDANCE**

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	25,096.94	25,569.60	25,569.60	25,569.60	0.00	0%
2. Special Education	988.19	1,164.90	1,164.90	1,164.90	0.00	0%
HIGH SCHOOL						
3. General Education	8,023.37	7,735.97	7,735.97	7,735.97	0.00	0%
4. Special Education	549.25	676.74	676.74	676.74	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	34,657.75	35,147.21	35,147.21	35,147.21	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	34,657.75	35,147.21	35,147.21	35,147.21	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

FORM CASH – CASH FLOW

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		45,284,384.00	43,778,650.00	49,739,143.00	18,076,273.00	25,231,684.00	18,349,034.00	58,490,669.00	45,399,344.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	4,913,509.00	4,913,509.00	30,781,923.00	14,851,736.00	14,851,736.00	23,742,302.00	14,851,736.00	12,789,338.00
8020-8079	Property Taxes	0.00	0.00	272,559.00	6,785,336.00	261,388.00	27,743,820.00	(8,501.00)	8,343,100.00
8080-8099	Miscellaneous Funds	74,445.00	(1,059,065.00)	(2,255,082.00)	(1,565,745.00)	(1,449,575.00)	(1,465,606.00)	(1,465,606.00)	(636,601.00)
8100-8299	Federal Revenue	0.00	3,979.00	3,823,282.00	1,688,500.00	1,065,984.00	8,597,554.00	34,228.00	324,844.00
8300-8599	Other State Revenue	1,118,116.00	2,853,878.00	6,488,636.00	2,527,946.00	6,934,322.00	7,974,505.00	6,761,730.00	2,136,235.00
8600-8799	Other Local Revenue	3,636,819.00	581,433.00	891,357.00	1,726,138.00	3,042,007.00	11,023,268.00	857,449.00	1,229,465.00
8910-8929	Interfund Transfers In	0.00	0.00	2,357,849.00					73,161.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00					
TOTAL RECEIPTS		9,742,889.00	7,293,534.00	42,360,524.00	26,013,911.00	24,725,862.00	77,615,843.00	21,031,036.00	24,059,542.00
C. DISBURSEMENTS									
Certificated Salaries		3,519,492.00	2,925,210.00	13,478,194.00	14,736,413.00	14,429,862.00	14,396,937.00	14,205,019.00	14,624,206.00
2000-2999	Classified Salaries	3,790,530.00	3,986,685.00	5,442,585.00	5,658,409.00	6,048,137.00	5,496,129.00	5,516,948.00	5,761,675.00
3000-3999	Employee Benefits	2,889,463.00	2,544,599.00	8,005,147.00	8,392,203.00	8,364,899.00	8,264,644.00	8,309,386.00	8,327,688.00
4000-4999	Books and Supplies	11,516.00	1,036,352.00	1,052,891.00	1,042,911.00	662,133.00	726,628.00	919,168.00	906,788.00
5000-5999	Services	(220,845.00)	739,299.00	3,630,382.00	6,921,546.00	5,026,079.00	7,064,387.00	5,536,335.00	7,700,865.00
6000-6599	Capital Outlay	0.00	(45,121.00)	27,875.00	(5,826.00)	122,158.00	14,813.00	25,281.00	142,363.00
7000-7499	Other Outgo	554,637.00	561,726.00	803,574.00	731,206.00	731,321.00	569,172.00	414,980.00	176,229.00
7600-7629	Interfund Transfers Out	0.00					1,000,000.00		
7630-7699	All Other Financing Uses	0.00							
TOTAL DISBURSEMENTS		10,544,793.00	11,748,750.00	32,440,648.00	37,476,862.00	35,384,589.00	37,532,710.00	34,927,117.00	37,641,814.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199	Cash Not In Treasury	56,315.00	(18,720.00)	3,009.00	45,836.00	(70,769.00)	(39,936.00)	62,815.00	(58,666.00)
9200-9299	Accounts Receivable	33,995,824.00	13,481,005.00	1,967,527.00	3,422,936.00	1,026,877.00	7,336,154.00	535,449.00	786,926.00
9310	Due From Other Funds	0.00	314,235.00	110,479.00		(1,250,000.00)	(6,400,000.00)		
9320	Stores	0.00	0.00						
9330	Prepaid Expenditures	0.00	0.00						
9340	Other Current Assets	0.00	0.00						
SUBTOTAL ASSETS		34,052,139.00	13,776,520.00	2,081,015.00	3,468,772.00	(293,892.00)	886,218.00	598,264.00	728,260.00
Liabilities									
9500-9599	Accounts Payable	35,479,039.00	3,139,996.00	1,242,125.00	(101,269.00)	167,887.00	80,695.00	(392,493.00)	1,219,246.00
9610	Due To Other Funds	0.00	1,242.00	2,078,318.00	(15,000,000.00)			0.00	1,437.00
9640	Current Loans	0.00	0.00	40,027,378.00					
9650	Deferred Revenues	0.00	0.00	712,465.00	0.00				
SUBTOTAL LIABILITIES		35,479,039.00	3,141,238.00	44,060,286.00	(15,101,269.00)	167,887.00	80,695.00	(392,493.00)	1,220,683.00
Nonoperating									
9910	Suspense Clearing	723,070.00	(219,573.00)	396,525.00	48,321.00	4,237,856.00	(757,021.00)	(186,001.00)	(4,225,104.00)
TOTAL BALANCE SHEET TRANSACTIONS		(703,830.00)	10,415,709.00	(41,582,746.00)	18,618,362.00	3,776,077.00	58,502.00	804,756.00	(4,717,527.00)
E. NET INCREASE/DECREASE (B - C + D)		(1,505,734.00)	5,960,493.00	(31,662,870.00)	7,155,411.00	(6,882,650.00)	40,141,635.00	(13,091,325.00)	(18,299,799.00)
F. ENDING CASH (A + E)		43,778,650.00	49,739,143.00	18,076,273.00	25,231,684.00	18,349,034.00	58,490,669.00	45,399,344.00	27,099,545.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	27,099,545.00	28,641,914.00	70,419,992.00	20,780,393.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	20,581,649.00	12,513,120.00	0.00	29,277,583.00	17,702,411.00		201,770,552.00	201,770,552.00
Property Taxes	1,195,272.00	32,073,425.00	174,342.00	12,431,529.00	(3,746,089.00)		85,526,181.00	85,526,181.00
Miscellaneous Funds	(2,686,191.00)	(2,342,941.00)	(1,217,124.00)	329,024.00	(4,218,576.99)		(20,158,643.99)	(20,158,643.99)
Federal Revenue	3,866,304.00	3,802,413.00	1,558,485.00	5,873,509.00	24,643,859.51		55,302,941.51	55,302,941.51
Other State Revenue	4,526,562.00	3,271,620.00	1,062,536.00	4,989,409.00	5,499,078.41		56,144,373.41	56,144,373.41
Other Local Revenue	386,303.00	11,157,891.00	1,164,640.00	8,787,818.00	200,035.12		44,684,623.12	44,684,623.12
Interfund Transfers In		7,551.00		470,000.00	(80,711.68)		2,827,849.32	2,827,849.32
All Other Financing Sources		5.00			(6.37)		(1.37)	0.00
TOTAL RECEIPTS	27,869,899.00	60,463,084.00	2,742,879.00	62,158,872.00	40,000,000.00	0.00	426,097,875.00	426,097,875.00
C. DISBURSEMENTS								
Certificated Salaries	14,920,890.00	14,733,712.00	14,396,937.00	16,160,188.00	2,214,392.83		154,741,452.83	154,741,452.83
Classified Salaries	5,960,066.00	5,787,829.00	5,496,129.00	5,496,129.00	(2,258,247.25)		62,182,803.75	62,182,803.75
Employee Benefits	8,515,984.00	8,511,363.00	8,264,644.00	11,967,631.00			92,357,649.90	92,357,649.90
Books and Supplies	1,169,258.00	1,502,928.00	6,843,541.00	23,331,901.00			39,208,015.00	39,208,015.00
Services	7,185,273.00	5,115,234.00	6,266,009.00	16,870,725.00	5,405,871.13		77,241,160.13	77,241,160.13
Capital Outlay	28,582.00	92,939.00	53,197.00	20,808.00	303,374.54		780,443.54	780,443.54
Other Outgo	443,650.00	(1,680,447.00)	555,204.00	(79,155.00)	3,328,423.90		7,110,520.90	7,110,520.90
Interfund Transfers Out				2,766,598.00	(1,000,000.68)		2,766,597.32	2,766,597.32
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	38,223,703.00	34,063,358.00	41,875,661.00	76,534,825.00	7,993,814.47	0.00	436,388,644.47	436,388,642.32
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury	98,964.00	23,185.00	24,000.00	(69,142.00)			56,891.00	
Accounts Receivable	480.00		(6,000,000.00)				56,553,178.00	
Due From Other Funds	8,169,026.00	495,384.00					1,439,124.00	
Stores							0.00	
Prepaid Expenditures		(22,752.00)					(22,752.00)	
Other Current Assets							0.00	
SUBTOTAL ASSETS	8,268,470.00	495,817.00	(5,976,000.00)	(69,142.00)	0.00	0.00	58,026,441.00	
Liabilities								
Accounts Payable	(3,611,203.00)	5,099,524.00	578,962.00	(18,522,124.00)			24,380,385.00	
Due To Other Funds		(20,000,000.00)		15,000,000.00			2,080,997.00	
Current Loans				(491,557.00)			19,535,821.00	
Deferred Revenues	(3,611,203.00)	(14,900,476.00)	578,962.00	(4,013,681.00)	0.00		712,465.00	
SUBTOTAL LIABILITIES	16,500.00	(37,941.00)	(3,951,855.00)	193,662.00			(3,761,561.00)	
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	11,896,173.00	15,358,352.00	(10,506,817.00)	4,138,201.00	0.00	0.00	7,555,212.00	
E. NET INCREASE/DECREASE (B - C + D)	1,542,369.00	41,778,078.00	(49,639,599.00)	(10,237,752.00)	32,006,185.53	0.00	(2,735,557.47)	(10,290,765.95)
F. ENDING CASH (A + E)	28,641,914.00	70,419,992.00	20,780,393.00	10,542,641.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							42,548,826.53	

**FORM MYP – MULTIYEAR PROJECTIONS –
GENERAL FUND - UNRESTRICTED**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	257,103,718.00	9.95%	282,694,111.28	9.07%	308,341,895.37
2. Federal Revenues	8100-8299	29,620.00	0.00%	29,620.00	0.00%	29,620.00
3. Other State Revenues	8300-8599	8,214,371.00	0.00%	8,214,371.00	0.84%	8,283,512.01
4. Other Local Revenues	8600-8799	25,902,436.11	-0.77%	25,702,436.11	0.00%	25,702,436.11
5. Other Financing Sources						
a. Transfers In	8900-8929	734,067.00	0.00%	734,067.00	0.00%	734,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(35,384,269.99)	4.80%	(37,084,269.89)	14.48%	(42,452,626.30)
6. Total (Sum lines A1 thru A5c)		256,599,942.12	9.23%	280,290,335.50	7.26%	300,638,904.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				110,089,493.45		111,740,835.85
b. Step & Column Adjustment				1,651,342.40		1,676,112.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	110,089,493.45	1.50%	111,740,835.85	1.50%	113,416,948.39
2. Classified Salaries						
a. Base Salaries				39,882,327.91		40,480,562.83
b. Step & Column Adjustment				598,234.92		607,208.44
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,882,327.91	1.50%	40,480,562.83	1.50%	41,087,771.27
3. Employee Benefits	3000-3999	63,408,279.62	2.29%	64,861,751.55	4.96%	68,076,823.22
4. Books and Supplies	4000-4999	14,546,317.99	2.10%	14,851,790.67	2.30%	15,193,381.85
5. Services and Other Operating Expenditures	5000-5999	30,284,883.17	2.10%	30,920,865.72	2.30%	31,632,045.63
6. Capital Outlay	6000-6999	601,992.45	2.10%	614,634.29	2.30%	628,770.88
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,519,605.00	0.00%	7,519,605.00	0.41%	7,550,483.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,685,127.20)	0.35%	(5,705,230.01)	0.63%	(5,741,065.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	672,815.00	-51.70%	325,000.00	-100.00%	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)		261,320,587.39	1.64%	265,609,815.90	2.35%	271,845,159.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,720,645.27)		14,680,519.60		28,793,744.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,816,188.94		14,095,543.67		28,776,063.27
2. Ending Fund Balance (Sum lines C and D1)		14,095,543.67		28,776,063.27		57,569,807.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	895,258.00		861,317.45		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,050,285.67		27,764,745.82		57,419,807.87
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,095,543.67		28,776,063.27		57,569,807.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,050,285.67		27,764,745.82		57,419,807.87
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,050,285.67		27,764,745.82		57,419,807.87

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The revenue projections are based on the LCFF (Local Control Funding Formula) calculator with the average daily attendance as follows, 2013-2014 35,147, 2014-2015 34,957, 2015-2016 34,957. The COLA is based upon the LCFF calculator of 1.57% for 2013-2014, .86% for 2014-2015, 2.12% for 2015-2016. The GAP funding rate applied equals 11.78% for 2013-2014, 28.05% for 2014-2015, 33.95% for 2015-2016. The salary increase was a step and column adjustment of 1.5% for 2013-2014, 2014-2015, 2015-2016. Non-salary operating expenditures were assessed a CPI of 1.4% for 2013-2014, 2.1% for 2014-2015, 2.3% for 2015-2016, as projected on the SSC (School Services of California) Dart Board. The RRMA contribution of 3% is restored in 2015-2016. Transfersto ECE is reduced \$325,000 in 2014-2015 and \$0 in 2015-2016.

**FORM MYP – MULTIYEAR PROJECTIONS –
GENERAL FUND - RESTRICTED**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,034,371.01	0.00%	10,034,371.01	0.00%	10,034,371.01
2. Federal Revenues	8100-8299	55,273,321.51	0.00%	55,273,321.51	0.00%	55,273,321.51
3. Other State Revenues	8300-8599	47,930,002.41	0.00%	47,930,002.41	2.30%	49,032,392.05
4. Other Local Revenues	8600-8799	18,782,187.01	0.00%	18,782,187.01	0.00%	18,782,187.01
5. Other Financing Sources						
a. Transfers In	8900-8929	2,093,782.32	0.00%	2,093,782.32	0.00%	2,093,782.32
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	35,384,269.99	4.80%	37,084,269.89	14.48%	42,452,626.30
6. Total (Sum lines A1 thru A5c)		169,497,934.25	1.00%	171,197,934.15	3.78%	177,668,680.20
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,651,959.38		44,241,012.99
b. Step & Column Adjustment				669,779.39		663,615.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,080,725.78)		(2,158,757.07)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,651,959.38	-0.92%	44,241,012.99	-3.38%	42,745,871.11
2. Classified Salaries						
a. Base Salaries				22,300,475.84		22,095,237.37
b. Step & Column Adjustment				334,507.14		331,429.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(539,745.61)		(1,078,145.52)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,300,475.84	-0.92%	22,095,237.37	-3.38%	21,348,520.85
3. Employee Benefits	3000-3999	28,949,370.28	-0.10%	28,919,454.17	0.18%	28,972,946.45
4. Books and Supplies	4000-4999	24,661,695.96	6.55%	26,277,250.94	18.48%	31,133,019.33
5. Services and Other Operating Expenditures	5000-5999	46,956,276.96	-0.32%	46,805,860.86	-2.58%	45,598,485.85
6. Capital Outlay	6000-6999	178,451.09	-0.32%	177,879.45	-2.58%	173,291.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,164,368.00	0.00%	1,164,368.00	0.00%	1,164,368.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,111,675.10	0.49%	4,131,777.91	0.87%	4,167,613.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,093,782.32	0.00%	2,093,782.32	0.00%	2,093,782.32
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)		175,068,054.93	0.48%	175,906,624.01	0.85%	177,397,897.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,570,120.68)		(4,708,689.86)		270,782.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,446,237.55		4,876,116.87		167,427.01
2. Ending Fund Balance (Sum lines C and D1)		4,876,116.87		167,427.01		438,209.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,876,116.87		167,427.01		438,209.30
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,876,116.87		167,427.01		438,209.30

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The salary increase was a step and column adjustment of 1.5% for 2013-2014, 2014-2015, 2015-2016. Non-salary operating expenditures were assessed a CPI of 1.4% for 2013-2014, 2.1% for 2014-2015, 2.3% for 2015-2016, as projected on the SSC (School Services of California) Dart Board. The RRMA contribution of 3% is restored in 2015-2016. FTE decrease 31.26 in 2014-2015 and 61.52 in 2015-2016.						

**FORM MYP – MULTIYEAR PROJECTIONS –
GENERAL FUND - COMBINED**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	267,138,089.01	9.58%	292,728,482.29	8.76%	318,376,266.38
2. Federal Revenues	8100-8299	55,302,941.51	0.00%	55,302,941.51	0.00%	55,302,941.51
3. Other State Revenues	8300-8599	56,144,373.41	0.00%	56,144,373.41	2.09%	57,315,904.06
4. Other Local Revenues	8600-8799	44,684,623.12	-0.45%	44,484,623.12	0.00%	44,484,623.12
5. Other Financing Sources						
a. Transfers In	8900-8929	2,827,849.32	0.00%	2,827,849.32	0.00%	2,827,849.32
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)		426,097,876.37	5.96%	451,488,269.65	5.94%	478,307,584.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				154,741,452.83		155,981,848.84
b. Step & Column Adjustment				2,321,121.79		2,339,727.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,080,725.78)		(2,158,757.07)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	154,741,452.83	0.80%	155,981,848.84	0.12%	156,162,819.50
2. Classified Salaries						
a. Base Salaries				62,182,803.75		62,575,800.20
b. Step & Column Adjustment				932,742.06		938,637.44
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(539,745.61)		(1,078,145.52)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,182,803.75	0.63%	62,575,800.20	-0.22%	62,436,292.12
3. Employee Benefits	3000-3999	92,357,649.90	1.54%	93,781,205.72	3.49%	97,049,769.67
4. Books and Supplies	4000-4999	39,208,013.95	4.90%	41,129,041.61	12.64%	46,326,401.18
5. Services and Other Operating Expenditures	5000-5999	77,241,160.13	0.63%	77,726,726.58	-0.64%	77,230,531.48
6. Capital Outlay	6000-6999	780,443.54	1.55%	792,513.74	1.20%	802,061.88
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,683,973.00	0.00%	8,683,973.00	0.36%	8,714,851.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,573,452.10)	0.00%	(1,573,452.10)	0.00%	(1,573,452.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,766,597.32	-12.57%	2,418,782.32	-13.44%	2,093,782.32
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)		436,388,642.32	1.18%	441,516,439.91	1.75%	449,243,057.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(10,290,765.95)		9,971,829.74		29,064,526.89
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		29,262,426.49		18,971,660.54		28,943,490.28
2. Ending Fund Balance (Sum lines C and D1)		18,971,660.54		28,943,490.28		58,008,017.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	4,876,116.87		167,427.01		438,209.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	895,258.00		861,317.45		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,050,285.67		27,764,745.82		57,419,807.87
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,971,660.54		28,943,490.28		58,008,017.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,050,285.67		27,764,745.82		57,419,807.87
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		13,050,285.67		27,764,745.82		57,419,807.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.99%		6.29%		12.78%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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 (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		35,147.21		34,957.00		34,957.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		436,388,642.32		441,516,439.91		449,243,057.50
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)		436,388,642.32		441,516,439.91		449,243,057.50
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,727,772.85		8,830,328.80		8,984,861.15
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)		8,727,772.85		8,830,328.80		8,984,861.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

TECHNICAL REVIEW CHECKS

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01-61259-0000000

End of Year Projection
2013-14 Original Budget
Technical Review Checks

Oakland 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
14-6205-0-0000-0000-9790	6205	-991,070.52
Explanation:Unable to correct the Adopted Budget. Corrective action will take place during the year end close process.		
14-6205-0-0000-0000-979Z	6205	-991,070.52
14-6205-0-9000-8100-4300	6205	991,070.52

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
14-6205-0-0000-0000-9790	14	6205	-991,070.52
14-6205-0-0000-0000-979Z	14	6205	-991,070.52
14-6205-0-9000-8100-4300	14	6205	991,070.52
Explanation:Unable to correct the Adopted budget. Corrective action will take place during the year end closing process.			

Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	0000	-22,618,289.48
Explanation: Budget and Accounting will be working together to clear the negative balance resource during the year end close process, at which time the Beginning fund balances will be corrected.		
Total of negative resource balances for Fund 01		-22,618,289.48
14	6205	-991,070.52
Explanation: Budget and Accounting are working together to clear the negative resource balances and correct the beginning fund balances. Unable to adjust the adopted budget.		
Total of negative resource balances for Fund 14		-991,070.52

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	5900	-230,248.36
Explanation: Unable to make adjustments to the adopted budget. Corrective action to be taken during the year end close process.			
01	0000	9790	-22,618,289.48
Explanation: Unable to make adjustments to the adopted budget. Corrective action to be taken during the year end close process.			
01	1300	4300	-407,625.80
Explanation: During the 2013-14 year end close process the necessary adjustments will be made to the object code to resolve the negative balance.			
14	6205	9790	-991,070.52
Explanation: The negative ending fund balance will be resolved during the year end close process. Unable to adjust the Adopted budget.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

TECHNICAL REVIEW CHECKS

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End of Year Projection
2013-14 Board Approved Operating Budget
Technical Review Checks

Oakland 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6513-0-0000-0000-9740	6513	0.00
Explanation: Per the CDE web page this resource is valid and new. The special Education Preschool grant was created 02/24/2014.		
01-6513-0-0000-0000-979Z	6513	0.00
01-6513-0-5770-0000-8590	6513	15,021.00
01-6513-0-5770-1110-4300	6513	10,000.00
01-6513-0-5770-1110-4400	6513	4,282.59
01-6513-0-5770-7210-7310	6513	738.41

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6513-0-0000-0000-9740	01	6513	0.00
01-6513-0-0000-0000-979Z	01	6513	0.00

01-6513-0-5770-0000-8590	01	6513	15,021.00
01-6513-0-5770-1110-4300	01	6513	10,000.00
01-6513-0-5770-1110-4400	01	6513	4,282.59
01-6513-0-5770-7210-7310	01	6513	738.41

Explanation:Per the CDE web page this resource is valid and new. The special Education Preschool grant was created 02/24/2014.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-1300-0-0000-0000-8011	1300	8011	10,195,920.00
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Explanation:Based on the LCH'F calculator, the CSR resource 1300 has been reclassified as Unrestricted and should be reflected in future SACS reporting software.

01-6513-0-5770-0000-8590	6513	8590	15,021.00
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Explanation:Per the CDE web page this resource is valid and new. The special Education Preschool grant was created 02/24/2014.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750)
must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal
Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to
zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero
by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to
zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to
zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980)
must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990)
must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must
net to zero. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the
Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to
the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,
8587, and 8697) should equal transfers of pass-through revenues to other agencies
(objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.
PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues
are not reported in the general fund for the Administrative Unit of a Special
Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780)
and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a
negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource
(for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must

be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	5900	-141,524.97

Explanation:The negative object code will be cleared during the year end close process.

01	0000	8044	-227,152.00
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Explanation:Per the J29 report received from the Alameda County Office of Education the object code listed (8044) is for supplemental taxes.

01	1300	4300	-275,086.05
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Explanation:The negative object code that appears in the 1300 (CSR) resource will be cleared during the year end close process.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

TECHNICAL REVIEW CHECKS

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End of Year Projection
2013-14 Actuals to Date
Technical Review Checks

Oakland Unified

Alameda County

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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,

2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

TECHNICAL REVIEW CHECKS

SACS2013ALL Financial Reporting Software - 2013.2.1
5/27/2014 6:52:29 PM

01-61259-0000000

End of Year Projection
2013-14 Projected Totals
Technical Review Checks

Oakland 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6513-0-0000-0000-9740	6513	0.00
Explanation: Per the CDE web page this resource is valid and new. The Special Education Preschool grant was created 02/14/2014		
01-6513-0-0000-0000-979Z	6513	0.00
01-6513-0-5770-0000-8590	6513	15,021.00
01-6513-0-5770-1110-4300	6513	10,000.00
01-6513-0-5770-1110-4400	6513	4,282.59
01-6513-0-5770-7210-7310	6513	738.41

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6513-0-0000-0000-9740	01	6513	0.00
01-6513-0-0000-0000-979Z	01	6513	0.00

01-6513-0-5770-0000-8590	01	6513	15,021.00
01-6513-0-5770-1110-4300	01	6513	10,000.00
01-6513-0-5770-1110-4400	01	6513	4,282.59
01-6513-0-5770-7210-7310	01	6513	738.41

Explanation:Per the CDE web page this resource is valid and new. The Special Education Preschool grant was created 02/14/2014

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-1300-0-0000-0000-8011	1300	8011	10,195,920.00
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Explanation:Based on the LCFE calculator, the CSR resource 1300 has been reclassified as Unrestricted and should be reflected in future SACS reporting software.

01-6513-0-5770-0000-8590	6513	8590	15,021.00
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Explanation:Per the CDE web page this resource is valid and new. The Special Education Preschool grant was created 02/14/2014

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750)
must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal
Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to
zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero
by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to
zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to
zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980)
must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)
must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must
net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the
Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to
the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,
8587, and 8697) should equal transfers of pass-through revenues to other agencies
(objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.
PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues
are not reported in the general fund for the Administrative Unit of a Special
Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780)
and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a
negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource
(for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must
be zero or negative, by resource, in all funds except the general fund and funds

61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	5900	-141,524.97

Explanation: The negative object code will be cleared during the year end close process.

01	0000	8044	-227,152.00
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Explanation: Per the J29 report received from the Alameda County Office of Education the object code listed (8044) is for supplemental taxes.

01	1300	4300	-275,086.05
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Explanation: The negative object code that appears in the 1300 (CSR) resource will be cleared during the year end close process.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.

PASSED

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.)

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form

MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Export Log
Period: End of Year Projection
Type of Export: Official

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LEA: 01-61259-0000000 Oakland Unified

Official Check for LEA: 01-61259-0000000 is good

Export of USER General Ledger started at 5/27/2014 7:04:44 PM

OFFICIAL Header for LEA: 01-61259-0000000 Oakland Unified
VERSION 2013.2 1

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 1: 3763

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 3779

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 3: 2807

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 4: 3779

Export USER General Ledger completed at 5/27/2014 7:04:45 PM

Export of Supplementals (USER ELEMENTs) started at 5/27/2014 7:04:45 PM

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 5: 103

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 146

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 7: 144

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 8: 1415

Export of Supplemental (USER ELEMENTs) completed at 5/27/2014 7:04:45 PM

Export of Explanations started at 5/27/2014 7:04:45 PM

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 9: 7

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 10: 9

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 11: 7

Export of Explanations completed at 5/27/2014 7:04:45 PM

Export of TRC Log started at 5/27/2014 7:04:45 PM

Fiscal Year: 2013-14
Type of Data: Actuals to Date
Number of records exported in group 12: 31

Fiscal Year: 2013-14
Type of Data: Board Approved Operating Budget
Number of records exported in group 13: 45

Fiscal Year: 2013-14
Type of Data: Original Budget
Number of records exported in group 14: 46

Fiscal Year: 2013-14
Type of Data: Projected Totals
Number of records exported in group 15: 51

Export of TRC Log completed at 5/27/2014 7:04:45 PM

OFFICIAL END for LEA: 01-61259-0000000 Oakland Unified

Exported to file: C:\SACS2013ALL\Official\0161259000000013.DAT

End of Official Export Process