#### ROSS VALLEY SCHOOL DISTRICT Second Interim 2013-2014 Changes

		1st interim Budget	One Time	500	2nd Interim Budget 2013-14		Recurring Memo
Re	venue:	20.00	S.One-time.	t: Macalinidas	6.7 Y.A. 2013-14		2.5-2.5-15-15-William St. St. Recurring • Memo. 2.5-2.5-2.5-2.5-2.5-2.5-2.5-2.5-2.5-2.5-
	LCFF	\$13,675,633	S0	\$15,533	\$13,691,166		Adjust to Projection
L	Federal Revenues	\$589,987	so_	\$39,503	\$629,490		Restoration of Federal Funds
	Other State Revenues	\$1.041.191	\$0	-\$7,339	\$1,033,852		Vadous
L	Other Local Revenues	\$5,835,378	\$0	\$8,054	\$5,843,433		Various
	Total Revenue	\$21,142,189	\$0	\$55,761	\$21,197,941		
<u>E</u>	L openditures:						
L	Certificated Salaries	\$10,534,216	\$124,911	\$175,121	\$10,834,248		2% salary schedule increase for RVTA; CCSSrelease time
	Classified Salaries	\$3,051,204	\$0	\$109,806	\$3,161,010		Health Liaison/Sign Language Interpreter,0cc/pational Therapisi; increase instructional kies
	Benefits	\$3,469,880	\$16.714	\$74,838	\$3,561,432	_	Benefit increase for RVTA plus statutory basic 2% salary increase; benefits for new/elim positions identified above, CCSS GLAD training to 5000 object code -\$19,812035 budgeted
F	Supplies	\$1,245,503	\$56,525	-\$2,254	\$1,299,775	<b>!</b>	\$56,525; \$18,000 increase Special disophies GLAD training \$19,542; \$35,895 NPA contrat; CCS \$220,850
L	Services	\$3,165,663	\$265,850	-\$56,908	\$3,374,605	<u>  </u>	allocated; \$45,000 Elem. Tech.; MPIA-\$27.193
L	Capital Outlay	\$0	s	s	s	<u> </u>	
	Other Oulgo	\$469,580	s	\$135,185	\$604,76	5	Elementary technology Implementation
L	Transfers Out	\$33,361	s	o s	\$33,36	<u>1</u>	
F	Total Expenditures	\$21,969,408	\$464,00	0 \$435,78	\$22,869,19	6	
s	iurplus/-Doficit	-\$827,219	-\$464,00	0 -\$380,03	-\$1,671,25	5	
	l leserves:				1	十	
Ĺ	Beginning Fund Balance	\$4,561,936	\$	50 \$	\$4,561,93	6	
t	Ending Fund Balance	\$3,734,717	7 .	-\$844,03	\$2,890,68	11	

#### ROSS VALLEY SCHOOL DISTRICT GENERAL FUND BUDGET Second Interim 2013-2014

#### Reserves

		Required	Unavallable			Comi	nitted - Unava	lable			Avallable	
		State Regulred Reserve 3%	Non- Spendable Assets	Textbooks	Board Policy 3100 Reserve 7%	Technology	Deferred Facility Maintenance	Collective Bargaining	PERSISTRS Rate Increase	Special Education	Unapproperi- ated	Total
l	serves, 1st Interim Budget	\$659,082		1	\$1,537,859	\$149,303	\$113,954		\$0	\$100,000	\$523,370	\$3,286,568
Ш												
All	ocations:											
	Collective Bargaining	-						\$136,396			-\$136,396	
	Rale Increase (PERS/STRS)								\$150,916		-\$150,916	
	Technology					-\$149,303						-\$149,303
	Increase Reserves	\$26,994			\$62,985						-\$89,979	
	Increase in Delicit (net of Techn	iology Allocatio	on)		-\$100,506						-\$146,079	-\$246,585
Re	serves, 2nd interim Budget	\$686,076	\$3,000	\$200,000	\$1,500,338	\$0	\$113,954	\$136,396	\$150,916	\$100,000	\$0	\$2,890,680

#### Ross Valley Elementary Varin County

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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)	
Signed: Date:	
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.	
To the County Superintendent of Schools:  This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)	
Meeting Date: March 18, 2014 Signed:	
. President of the Governing Bood CERTIFICATION OF FINANCIAL CONDITION	
X POSITIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections his district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.	
QUALIFIED CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections list district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.	
NEGATIVE CERTIFICATION  As President of the Governing Board of this school district, I certify that based upon current projections his district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	
Contact person for additional information on the interim report:	
Name: Jim Cerreta Telephone: (415) 451-4075	W*************************************
Title: Business Manager E-mail: jcerreta@rossvalleyschoolog	<del></del>

## **Criteria and Standards Review Summary**

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

				Not
CRITE	RIA AND STANDARDS		Met	Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	х	

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

SUPPL	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	x	

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

SUPP	LEMENTAL INFORMATION (cor	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	1.0	x
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?</li> </ul>	х	
		<ul> <li>If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		<ul> <li>If yes, have there been changes since first interim in self- insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	still unsettled for: • Certificated? (Section S8A, Line 1b)	x	
		<ul> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		Certificated? (Section S8A, Line 3)     Classified? (Section S8B, Line 3)	X n/a	-
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

DDIT	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	×	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	×	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	×	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	×	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	×	
8A	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	x	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	11,644,432.00	13,613,303.00	9,184,085.48	13,628,836.00	15,533,00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	00.0	0.00	0.00	0.0%
3) Olher State Revenue		8300-8599	1,787,329.00	355,292.00	147,889.33	349,620,00	(5,672.00)	-1.6%
4) Other Local Revenue		8600-8799	3,847,648.00	3,866,274.97	2,104,966.43	3,866,693.45	418.48	0.0%
5) TOTAL, REVENUES	·		17,279,409.00	17,834,869.97	11,436,941.24	17,845,149,45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,536,838.00	8,794,412.09	4,486,117.00	8,953,492.69	(159,080.60)	-1.8%
2) Classified Salaries		2000-2999	1,999,804.00	2,024,389.81	1,145,352.43	2,025,815.54	(1,425.73)	-0.1%
3) Employee Benefits .		3000-3999	2,609,160.10	2,735,707.29	1,253,138.65	2,759,625.11	(23,917.82)	-0.9%
4) Books and Supplies		4000-4999	534,277,60	622,171.56	346,883.30	589,198.44	32,973.12	5.3%
5) Services and Other Operating Expenditures	:	5000-5999	1,491,157.07	1,849,111.22	822,924.56	1,893,405.70	(44,294,48)	-2.4%
6) Capital Oullay		6000-6999	0.00	0.00	0.00	0.00	00.00	0.0%
7) Other Outgo (excluding Transfers of Indirec Costs)	ŧ	7100-7299 7400-7499	149,504.16	208,828.24	90,091.09	344,013.04	(135,184.80)	-64.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(197,772.00	(236,975,00)	0.00	(199,033.52)	(37,941,48)	16.0%
9) TOTAL, EXPENDITURES			15,122,968.93	15,997,645.21	8,144,507.03	16,366,517.00	•	• •
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - BS	9)		2,156,440.07	1,837,224.76	3,292,434.21	1,478,632.45	•	•
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,361.00	33,361.00	0.00	33,361.00	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	(2,799,078.00	(2,794,604.23	0.00	(2,779,922.31)	14,681.92	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/	JSES		(2,832,439,00	(2,827,965.23	0.00	(2,813,283,31)		<u> </u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B&D) (E)	% DI(( (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(675,998.93)	(990,740.47)	3,292,434.21	(1,334,650.86)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited		9791	4,225,330.29	4,225,330.29		4,225,330.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,225,330.29	4,225,330.29		4,225,330.29		
d) Other Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d	)		4,225,330.29	4,225,330,29	•	4,225,330.29	•	
2) Ending Balance, June 30 (E+F1e)			3,549,331.36	3,234,589,82		2,890,679.43		•
Components of Ending Fund Balance a) Nonspendable								-
Revolving Cash		9711	3,000,00	3,000,00		3,000.00		
Stores		9712	0.00	0.00		0,00		
Prepaid Expenditures		9713	0.00	0.00		O.00	ĺ	
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		
Olher Commilments d) Assigned		9760	0.00	0.00		0,00	1	
Other Assignments		9780	2,154,547.00	2,154,547.00	1	2,201,602.7		
Textbooks	0000	9780	200,000.00					
Board Policy 3100 Reserve	0000	9780	1,451,071.00		1		1	
Deferred Maintenance	0000	9780	200,000.00		1			
Special Education	0000	9780	100,000.00					
Technology	0000	9780	203,476.00				] .	
Textbooks	0000	9780		200,000.00	<u>}</u> •			
Board Policy 3100 Reserve 7%	0000	9780		1,451,071.00				
Special Education	0000	9780		100,000.00				
Deferred Maintenance	0000	9780		200,000.00			]	
Technology	1100	9780		203,476.00			•	
Board Policy 7%	0000	9780				1,500,338.00		
PERS/STRS Rate Increase	0000	9780			_	145,239.82		
Textbooks	1100	9780			_	200,000.00	_	
Deferred Maintenance	1100	9780			_	113,954.00		
Special Education	1100	9780			<b>_</b>  .	100,000.00		•
Collective Bargaining	1100	9780				136,396.00	] .	
PERSISTRS Rate Increase	1100	9780				5,674.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertaintles		9789	621,888.0	0 659,082.2	4	686,076	00	
Unassigned/Unappropriated Amount		9790	769,896.3	6 417,960,5	8		72 .	

•		Revenues,	Expenditures, and Cl	ranges in Fund Balanc	e			, 0,,,, 0,,,
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,713,754.00	8,399,525,00	4,841,696.00	8,399,525.00	0.00	0.0%
Education Protection Account State Aid - Cur	rent Year	8012	2,533,939.00	1,925,334.00	1,007,521.00	1,940,867.00	15,533.00	0.8%
Charter Schools General Purpose Entitlemen	il - State Ald	8015	00.0	0.00	0.00	0,00	0.00	0.0%
State Ald - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	59,195.00	60,017.00	30,076,39	60,017.00	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	00,0	0,00	00,0	00.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,851,822.00	8,579,282.00	4,978,946.80	8,579,282.00	0,00	0.0%
Unsecured Roll Taxes		8042	203,346.00	190,508,00	207,725.18	190,508.00	0.00	0.0%
Prior Years' Taxes		8043	0,00	30,776.00	18,347.13	30,776.00	0.00	0.0%
Supplemental Taxes		8044	319,257.00	402,893.00	252,741.98	402,893,00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,000,144,00			(5.912.702.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0,00		0,00	0.00	0.00	0.0%
Penallies and interest from Delinquent Taxes		8048	0.00		0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royallles and Bonuses		8081	0.00		0,00	0.00	0.00	0.0%
Olher In-Lieu Taxes		8082	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%
Sublotal, LCFF/Revenue Limit Sources		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	11,681,169,00	13,675,633.00	9,184,085.48	13,691,166.00	15,533.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit								
Transfers - Current Year	0000	8091	(62,330.00	(62,330,00	0.00	(62,330.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091		** · · · · · · · · · · · · · · · · · ·	•			
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091				<u> </u>		,
All Other LCFF/Revenue Limit			]					
Transfers - Current Year	All Other	8091	0.0	1		1	0.00	0.0%
PERS Reduction Transfer		8092	25,593.0					0.0%
Transfers to Charter Schools in Lieu of Proj	perly Taxes	8096	0.0	,		1		0.0%
Properly Taxes Transfers		8097	0.0				0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.0		1			0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES FEDERAL REVENUE			11,644,432.0	0 13,613,303.00	9,184,085.48	13,628,836.00	15,533.00	0.1%
Mainlenance and Operations		8110	0.0	0.0	0.0	0.00	0.00	0.0%
Special Education Entitlement		8181	0.0		1		i -	
Special Education Discretionary Grants		8182	0.0	•	1		7	
Child Nutrition Programs		8220	0.0				1	
Forest Reserve Funds		8260	0.0			ı	1	0.09
Flood Control Funds		8270	0.0			1		1
Wildlife Reserve Funds		8280	0.0			1	The state of the s	1
FEMA		8281	0.0				l	
Interagency Contracts Between LEAs		8285	0.0			<u> </u>	1	1
Pass-Through Revenues from Federal Sour	reac			• • • • • • • • • • • • • • • • • • • •		T	1	
rass-i mough revenues from rederal Sour	<u>ues</u>	8287	<u> </u>	0.0	<u>0,0 : :   0,0                           </u>	0.0	<u> </u>	<del>-   </del>

Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)			% DIff (E/B) _(F)
3010	8290						
					·		
							•
4035	8290				•		
4201	8290	· ·	·			.	
4203						·. ·	
							•
4610	8290			•			•
3011-3020, 3026- 3205, 4036-4126, 5510	8290			٠.			
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6333-6360	8319						
6500	8311						
6500	8319	··					
7230	8311	•					
7090-7091	8311	· .			·		
7240	8311			· ·		•	
r All Olher	8311	0.00	0.00	0.00	0,00	0.00	0.0
All Olher	8319	0.00	0.00	0.0	0,00	0.00	0.0
	8425	0,0	0,0	0.0	0.00		0.0
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7250	8590					··.	1.
6010	8590	ŀ	•		1		
6030	8590		.			1:::	
6650, 6690	8590						1: '
	8590	1					
6240			i	1	1	1.:	1.
6240 7370	8590				· 1		1 '
	8590 8590						
7370							
	3010 3025 4035 4201 4203 4610 3011-3020, 3026-3205, 4036-4126, 5510 3500-3699 3700-3799 All Other  2430 2430 2430 6355-6360 6500 6500 7230 7090-7091 7240 All Other All Other All Other	Resource Codes         Codes           3010         8290           3025         8290           4035         8290           4201         8290           4203         8290           4610         8290           3011-3020, 3026-3205, 4036-4126, 5510         8290           3500-3699         8290           3700-3799         8290           All Other         8290           430         8311           2430         8311           6355-6360         8319           6500         8319           7230         8311           7090-7091         8311           7090-7091         8311           7240         8311           7240         8311           7240         8311           All Other         8319           8425         8434           8520         8550           8560         8587           7250         8590           6010         8590           6030         8590	Resource Codes Codes (A)  3010 8290  3025 8290  4035 8290  4201 8290  4203 8290  4610 8290  3011-3020, 3026-3205, 4036-4126, 5510  3500-3699 8290  3700-3799 8290  All Other 8290  6355-6360 8311  6355-6360 8319  6500 8319  6500 8319  7230 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7240 8311  7250 8590  6010 8590  6010 8590  6010 8590  6010 8590  6010 8590  6030 8590	Object   Original Budget   Operating Budget	Resource Codes	Resource Codes	Resource Codes

Ross Valley Elementary Marin County

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

21 65/278 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 (EJB) (F)
TOTAL, OTHER STATE REVENUE			1,787,329.00	355,292.00	147,889.33	349,620.00	(5,672.00)	-1.6%

loss Valley Elementary Marin County

escription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		6 DIII EIB) (F)
THER LOCAL REVENUE								•
Other Local Revenue				:		1		•
County and District Taxes								
Other Restricted Levies			•		·			••
Secured Roll		8615	0.00	0.00	0.00	0.00	1	
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	<u>_</u>	
Non-Ad Valorem Taxes Parcel Taxes		8621	3,526,703.00	3,526,703.00	1,936,032.04	3,526,703.00	0.00	0.09
Olher		8622	0,00	0.00	0.00	0.00	0.00	0,09
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625		0.00		0.00		
Penallies and Interest from Delinquent Non-L	.CFF/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	0.0
Sale of Publications		8632	0.00	1	•	0,00	0.00	0.0
Food Service Sales		8634	0,00	1		0.00	0.00	0.0
Ali Olher Sales		8639	0.00			0.00		0.0
Leases and Rentals		8650	249,567,00	1		1	1	0.0 0.0
Interest  Not improve (Personne) in the Enickeling of I	invostmosts	8660 8662	6,000.00	1		6,000.00		0.0
Net Increase (Decrease) in the Fair Value of I Fees and Contracts	nvesuteins	6002	0.00	0.00	0.00	1 0,0	0.00	0.
Adult Education Fees		8671	0.00	0.0	0.00	0.00	0.00	0,
Non-Resident Students		8672	0.00	0.0	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	. 0.0	0.0	o.òo	0,0		
Transportation Services	7230, 7240	8677		<u> </u>		<u> </u>	<u> </u>	
Interagency Services	All Other	8677	0.0	0.0	0.00	0.0	0.00	0.
Miligation/Developer Fees		8681	0.0	0.0	0.00	0.0	0.00	0.
All Other Fees and Contracts		8689	0.0	0.0	0.0	0.0	0.00	0
Olher Local Revenue								•
Plus: Misc Funds Non-LCFF/Revenue Limit	(50%) Adjustment	8691	0.0	0.0	0.0	0.0	0.00	0
Pass-Through Revenues From Local Source	es	8697	0.0	0.0	0.0	0.0	0 .	
All Other Local Revenue		8699	65,378.0	0 84,004.9	7 19,788.3	7 84,423,4	5 418.48	0
Tuition		8710	0.0	0.0	0.0	0.0	00.00	
All Other Transfers In		8781-8783	0.0	0.0	0.0	0.	0.00	(
Transfers Of Apportionments Special Education SELPA Transfers	0500	0704		•	.:			
From Districts or Charter Schools	6500 6500	8791 8792						
From County Offices	6500	8793		·		1		ĺ
From JPAs  ROC/P Transfers	6500	6193	•					
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792			***************************************			
From JPAs .	6360	8793	<u> </u>			<u> </u>		<del> </del>
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.	00 0	<u>.00 0.</u>	00 0	0.00	<del> </del>
From County Offices	All Other	8792	0.	00 0	. <u>00                                   </u>	00 0	0,00	-
From JPAs	All Other	8793	0	.00 0	.00 0.	00 0	0,00	4-
All Other Transfers in from All Others		8799	0	.00 00.	.00 0.	00 (	0.00	4
TOTAL, OTHER LOCAL REVENUE		·	3,847,648	.00 3,866,274	.97 2,104,966	43 3,866,693	3.45 418.46	Ц
TOTAL, REVENUES			17,279,409	.00 17,834,869	11,436,941	24 17,845,14	9.45 10,279.46	,

	Revenues, E	expenditures, and Cr	langes in Fund Balanc	:e			
Description Resource Codes	Object Codes	Orlginal Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries	1100	7,280,448.00	7,461,314.63	3,723,379.94	7,617,697.11	(156,382.48)	-2.1%
Certificated Pupil Support Salaries	1200	156,849.00	180,302.60	90,965.85	183,839.62	(3,537.02)	-2.0%
Certificated Supervisors' and Administrators' Salaries	1300	1,096,936.00	1,124,018.60	666,433.32	1,124,372.00	(353,40)	0.0%
Other Certificated Salaries	1900	2,605.00	28,776.26	5,337.89	27,583.96	1,192.30	4.1%
TOTAL, CERTIFICATED SALARIES	Ī	8,536,838.00	8,794,412.09	4,486,117.00	8,953,492.69	(159,080.60)	-1.8%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	111,480.00	118,501.58	62,253.81	118,409.81	91.77	0.1%
Classified Support Salaries	2200	801,189.00	801,047.05	478,432,41	795,897.93	5,149.12	0.6%
Classified Supervisors' and Administrators' Salaries	2300	141,606.00	141,606.00	80,983.56	141,606.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	732,491.00	722,259.83	400,810.76	717,488.29	4,771.54	0.7%
Other Classified Salaries	2900	213,038.00	240,975.35	122,871.89	252,413.51	(11,438.16)	-4.7%
TOTAL, CLASSIFIED SALARIES		1,999,804.00	2,024,389,81	1,145,352.43	2,025,815.54	(1,425.73)	-0.1%
EMPLOYEE BENEFITS							
STRS	3101-3102	697,086.24	733,948.51	372,595.00	739,551.96	(5,603.45)	-0.8%
PERS	3201-3202	215,526.50	218,825.29	110,583.62	218,408.34	416.95	0.2%
OASDI/Medicare/Alternative	3301-3302	268,549.95	276,697.18	143,627.92	277,615.30	(918.12)	-0.3%
Health and Welfare Benefits	3401-3402	1,125,191.00	1,191,753.00	477,333.67	1,209,009.79	(17,256.79)	-1.4%
Unemployment insurance	3501-3502	5,129.71	7,431.41	5,642.55	7,029.85	401.56	5.4%
Workers' Compensation	3601-3602	136,923.20	143,254.90	74,746.01	144,212.87	(957.97)	-0.7%
OPEB, Allocated	3701-3702	112,837.00	112,837.00	52,395.47	112,837.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	00.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	(6,434.50	0.00	0.00	0.00	0.00	0.0%
Olher Employee Benefils	3901-3902	54,351.00	50,960.00	16,214.41	50,960.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,609,160.10	2,735,707.29	1,253,138.65	2,759,625.11	(23,917.82)	-0.9%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	4,151.00	4,151.00	3,078.00	4,151.00	0.00	0.0%
Books and Olher Reference Malerials	4200	153,692.00	153,739,00	113,406,69	153,439.00	300,00	0,29
Materials and Supplies	4300	256,235.31	340,803.15	145,039.07	308,392.07	32,411.08	9.5%
Noncapitalized Equipment	4400	120,199.29	123,478.41	85,359.54	123,216.37	262.04	0.29
Food	4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		534,277.60	622,171.56	346,883.30	589,198.44	32,973.12	5,39
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.0	165,604,00	32,499.99	145,753.11	19,850.89	12.0
Travel and Conferences	5200	43,012.6	B 46,840,93	13,028.8	47,847.93	(1,007.00	-2.1
Dues and Memberships	5300	11,084.3	2 11,360.32	10,652.40	11,360.32	0.00	0.0
Insurance	5400-5450	157,629.0	0 157,629.00	152,936,00	157,629.00	0.00	0.0
Operations and Housekeeping Services	5500	282,605.0	0 307,605.00	197,112.4	307,605.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	63,549.0		I	i		1
Transfers of Direct Costs	5710	0.0				1	1
Transfers of Direct Costs - Interfund	5750	0.0					1
Professional/Consulling Services and Operating Expenditures	5800						
		863,483.0				1	
Communications	5900	69,794.0	00   69,794.0	0 40,039,5	7 69,794.0	0.0	0,0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,491,157.0	7 1,849,111.2	2 822,924.5	6 1,893,405.7	0 (44,294.4	B) -2.4

2168/278<sub>100</sub>

Description Resource Con	Object des Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIM (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	00,0	0.00	0.00	0,0%
Buildings and improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	00.0	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	00.0	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tullion							-
Tuilion for instruction Under Interdistrict Altendance Agreements	7110	0,00	0.00	0.00	0.00	0.00	0.0%
Slate Special Schools	7130	0,00	0,00	0,00	0.00	0.00	0.0%
Tuilion, Excess Costs, and/or Deficil Payments				l	<u> </u>		
Payments to Districts or Charter Schools	7141	0,00	0,00	0.00	0,00	0.00	0,0%
Payments to County Offices	7142	0.00	. 0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143	0.00	0.00	00,00	0,00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500	7221						
To County Offices 6500	7222						•
To JPAs 6500	7223						
ROC/P Transfers of Apportlonments To Districts or Charter Schools 6360	7221				:		•
To County Offices 6360	7222	· ·					
To JPAs 6360	7223					·	
Other Transfers of Apportionments All Other	er <b>7221-722</b> 3	0.0	0.00	0.00	0.0	0.00	0,0%
All Other Transfers	7281-7283	0.0	0.00	0.00	0.0	0.00	0.0%
All Other Transfers Out to All Others	7299	0,0					0.0%
Debt Service Debt Service - Interest	7438	48,326.1					
Olher Debt Service - Principal	7439	101,178.0					l
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co		149,504.1					
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		143,004.1				(100,104,00)	-54.77
Transfers of Indirect Costs	7310	(188,530,0	(227,733.0	0,0	0 (189,791.	52) (37.941.48	16.79
Transfers of Indirect Costs - Interfund	7350	(9,242.0		1			1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO		(197,772.0	1			1	1
TOTAL, EXPENDITURES		15,122,968.	93 15,997,645.2	21 8,144,507.0	16,366,517	00 (368,871.79	) -2.3

Description F	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% D((f (E/B) (F)
NTERFUND TRANSFERS		00100	<u> </u>	(5)		<u></u>		
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	. 00,0	0.00	0.0%
From: Bond Interest and Redemption Fund	•	8914	0.00	0.00	00.00	00.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0,00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund <i>l</i> 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	0.0%
To: Cafeteria Fund		7616	33,361.00	33,361.00	0,00	33,361.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	00,00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,361.00	. 33,361,00	0.00	. 33,361.00	0.00	0.0%
OTHER SOURCES/USES								:
SOURCES								
Stale 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		1			0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		1	1	1	0.0%
All Other Financing Sources		8979	0.0	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	•		0.0	0.00	0.00	0.00	0,00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0	0.00	0.00	0.0	0,00	0.09
All Other Financing Uses		7699	0.0				1	
(d) TOTAL, USES			0.0	T T				
CONTRIBUTIONS								1
Contributions from Unrestricted Revenues		8980	(2,799,078.0	0) (2,794,604.2	3) 0.0	0 (2,779,922.3	1) 14,681.92	-0.5
Contributions from Restricted Revenues		8990	0.0	1	1		1	
Transfers of Restricted Balances		8997	0.0					
(e) TOTAL, CONTRIBUTIONS			(2,799,078.0				7	
TOTAL, OTHER FINANCING SOURCESIUSES								
(a-b+c-d+e)		······	(2,832,439,0	00) (2,827,965.2	3)  0.0	ol (2,813,283.	14,681.9	2 -0.5

escription Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
ı. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	62,330.00	62,330.00	0,00	62,330,00	0.00	0.0%
2) Federal Revenue	8100-8299	558,431.00	589,986.80	79,279,48	629,489.80	39,503.00	6.7%
3) Other State Revenue	8300-8599	313,178.00	685,899,00	537,588.51	684,232.00	(1,667.00)	-0.2%
4) Other Local Revenue	. 8600-8799	1,831,410.00	1,969,103,24	926,941.72	1,976,739.23	7,635.99	0.4%
5) TOTAL, REVENUES		2,765,349.00	3,307,319.04	1,543,809.71	3,352,791.03		
3. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,655,823.00	1,739,683,86	864,421.07	1,880,755.61	(141,071.75)	-8.1%
2) Classified Sajaries	2000-2999	985,838,00	1,026,814,47	581,122.93	1,135,194.35	(108,379,88)	-10,6%
3) Employee Benefits	3000-3999	748,989,27	765,842,71	348,239,34	801,806.85	(35,964.14)	-4.7%
4) Books and Supplies	4000-4999	246,478,45		189,140,35	710,576.08	(65,667.35)	-10.2%
5) Services and Other Operating Expenditures	5000-5999	1,491,220.20				(187,104.23)	-14.5%
6) Capilal Oullay	6000-6999	0.00	0,00			0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	256,376.00	269,994.00	(54,952.31	269,994.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	188,530.00	186,796.00	0.00	189,791,52	(2,995.52)	-1.6%
9) TOTAL, EXPENDITURES		5,573,254.92	5,928,134.82	2,335,193.97	6,469,317.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,807,905.92	(2,620,815.78	(791,384.26	(3,116,526.66	· ·	•
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0,00	0.00	0.0	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.0	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.0	0.00	0.0	0.0	0.00	0.0%
b) Uses	7630-7699	0.0	0.00	0.0	0.0	0.00	0.0%
3) Contributions	8980-8999	2,799,078.0	2,794,604.2	3 0.0	0 2,779,922.3	1 (14,681.92	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES	***************************************	2,799,078.0	2,794,604.2	3 0.0	0 2,779,922.3	1	<u> </u>

		Revenue,	Expenditures, and Ch	anges in Fund Balanc	e			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% DIff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,827.92)	173,788.45	(791,384.26)	(336,604.35)	•	<u>.</u>
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	336,605.52	336,605.52		336,605.52	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)			336,605.52	336,605.52		336,605.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	)		336,605.52	336,605.52		336,605.52		• •
2) Ending Balance, June 30 (E+F1e)			327,777.60	510,393.97		1.17	•	
Components of Ending Fund Balance a) Nonspendable								•
Revolving Cash		9711	0.00	1		0.00	•	
Stores		9712	0.00	0.00	1	0.00		
Prepald Expenditures		9713	0.00	0,00		0.00		•
All Others		9719	0.00	0.00	4	0.00		
b) Restricted		9740	327,777.60	510,394.00	4	1.89		
c) Committed Stabilization Arrangements		9750	0.00	0,00	ļ.	. 0.00		· .·
Other Commitments d) Assigned		9760	0.00	0.00	1.	0,00		
Olher 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	(0.03	) .	(0.72		

Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date		(Col B&D) (E	DI(( 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	1	1
Charler Schools General Purpose Enlillement - State Ald State Ald - Prior Years	8015	0.00	. 0.00	0,00	0.00		
Tax Relief Subventions	8019	0.00	. 0,00	0.00	: 0.00		
Homeowners' Exemplions	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	<u>0.00</u>		
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		ı
Supplemental Taxes	8044	. 0,00		. 0.00	0.00		1
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		
Penallies and interest from Delinquent Taxes	8048	<b>0.0</b> 0	0.00	0.00	. 0.00		
Miscellaneous Funds (EC 41604) Royalites 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		0.0	j o.oc	0.00	0.00		
LCFF/Revenue Limit Transfers							
Unrestricted LCFF/Revenue Limit Transfers - Current Year 0000	8091						
Continuation Education ADA Transfer 2200	8091	0.0	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer 2430	8091	. 0.0	0.0	0.00	0.00	00.00	0.0%
Special Education ADA Transfer 6500	8091	62,330.0	0 62,330.0	0.00	62,330.00	0.00	0.0%
All Olher LCFF/Revenue Limit Transfers - Current Year All Olher	8091	0.0	0.0	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	8092	0.0		· ·		·	<del></del>
Transfers to Charler Schools in Lieu of Property Taxes	8096	0.0	0.0	0.0	o.o		
Properly Taxes Transfers	8097	0.0	0.0	0.0	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	8099	0.0	0.0	0.0	0.0	00.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES		62,330.0	62,330.0	0.0	0 62,330.0	0.00	0.0%
FEDERAL REVENUE							
Maintenance and Operations	8110	0,0	0.0	0.0	0.0	00.0	0.0%
Special Education Entitlement	8181	281,966.					14.69
Special Education Discretionary Grants	8182	82,460.					0.0%
Child Nutrillon Programs	8220	•	00 0.0		•		0.09
Forest Reserve Funds	8260			0.0		7	
Flood Control Funds	8270		• • • • • • •	00 00	., .	7	
Wildlife Reserve Funds	8280		i	00 0.0			<u> </u>
FEMA	8281			00 0.		<u> </u>	1
Interagency Contracts Between LEAs	8285				0.		1
Pass-Through Revenues from Federal Sources	8287	<u> </u>	.00 0.	00 0.	00 0.	00.00	0.0

Cheer State Apportionments			Revenue, E	xpenditures, and Ch	anges in Fund Balanc	e			
NCLE: Tille, Pant A, Escie Grazie  Vol. 2016   Pant A, Escie Grazie  Vol.	Description	Resource Codes			Operating Budget		Totals	(Col B & D)	(E/B)
Lond-Income and Mogheshed   390   290   122,299.00   117,643.00   3,4716.00   117,040.00   0,00		110000100 00000	1						
Program   925   925   926   9.00	· · · · ·	3010	8290	112,259.00	117,043.00	34,716.00	117,043.00	0.00	0.0%
NGLR: Tille II, Pert A, Teacher Caulifly 465 620						·			
NCLE: Title III, foreignation Education Pergram 4204 8200 6,432.68 1,586,358 6,421.68 0,00 0,055 NCLE: Title III, Linited English Profetors (LEP; Southern Program 4202 8200 6,432.60 8,853.89 2,119.98 8,853.99 0,00 0,05 NCLE: Title III, Parille, Public Charler Schools Genth Program (PCSGR) 3011-5000, 3003-3003-3003-3003-3003-3003-3003-	_		Ī						
Program   April   Community	•	4035	8290	70,479.00	105,378.08	39,284.08	105,378,08	0.00	0.0%
Subdent Program   4,030   8200   5,452.00   8,551.88   2,119.80   8,551.81   0,00	Program		8290	4,835.00	6,421,68	1,586,36	6,421.68	0.00	0.0%
Grant Program (PGSGP)			8290	6,432.00	8,551,98	2,119.98	8,551.98	0.00	0.0%
Other No Child Letit Behand	•	4610	8290	0,00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind									
Safe and Drug Free Schools 3700-3799 8290 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Olher No Child Left Behind		8290	00.0	0.00	0.00	00,0	0.00	0.0%
All Other Federal Revenue  All Other Federal Revenue  559,481,00  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  599,986,80  79,272,48  623,489,60  50,00	Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE  Other State Apportionements  Community Day School Additional Funding Cutrent Year 2430 8311 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments Community Day School Additional Funding Courted Year 2430 8311 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments Community Day School Additional Funding Current Year 2430 8311 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	TOTAL, FEDERAL REVENUE			558,431,00	589,986,80	79,279,48	629,489.80	39,503.00	6.7%
Community Day School Additional Funding Current Year   2430   8311   0.00   0	OTHER STATE REVENUE								
Community Day School Additional Funding Current Year   2430   8311   0.00   0	Olhar Stale Appartianments			•					
Prior Years 2430 8319 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Community Day School Additional Funding								
ROCIP Entillement	·					1	I		
Current Year   6355-6360   8311   0.00   0		2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan   Current Year   6500   8311   0.00   0.		6355-6360	8311	0.00	0.00	0,00	00,0	0.00	0.0%
Prior Years   6500   8311   0.00	Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	1 7								
Home-to-School Transportation   7230   8311   63,284,00   0,00					i	1	1	1	
Economic impact Aid   7090-7091   8311   63,981.00   0.0							1		
Spec. Ed. Transportation   7240   8311   52,077.00   0.0	• "				<u> </u>			1	
All Other State Apportionments - Current Year All Other 8311 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	i .						i i	1	İ
All Other State Apportionments - Prior Years	· ·					i		1	1
Year Round School Incentive         8425         0.00         0.00         0.00         0.00         0.00           Class Size Reduction, K-3         8434         0.00         0.							1	1	1
Class Size Reduction, K-3	All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	l 0.00	i
Child Nufrition Programs	Year Round School Incentive		8425	0.0	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Relmbursements	Class Size Reduction, K-3		8434	0.0	0.00	0.00	0.00		<u> </u>
Lottery - Unrestricted and Instructional Materia   8560   70,362.00   70,362.00   965.51   68,695.00   (1,667.00)   -2,495	Child Nutrilion Programs		8520	0.0	0.00	0.00	0.00	0.00	0.09
Tax Relief Subventions Restricted Levies - Other  Homeowners' Exemptions 8575 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	Mandaled Costs Reimbursements		8550	0.0	0.00	0.00	0.00	0.00	0.0%
Restricted Levies - Other   Homeowners' Exemptions		iı	8560	70,362.0	70,362.00	965.5	68,695.00	(1,667.00	- <u>2.49</u>
Other Subventions/In-Lieu Taxes 8576 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Restricted Levies - Other		as, asp and ass						
Pass-Through Revenues from State Sources 8587 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	· ·					1		1	
School Based Coordination Program         7250         8590         0.00						1		T .	Ī
After School Education and Safety (ASES) 6010 8590 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0						1		ì	
Charter School Facility Grant         6030         8590         0.00	1					ı			
Drug/Atcohol/Tobacco Funds         6650, 6690         8590         0.00						1	1	1	
Healthy Start         6240         8590         0.00	Charter School Facility Grant	6030	8590	0.0		TI TO THE TIME TO		1	0.0
Specialized Secondary         7370         8590         0.00	Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.0	0.0	0.0	0.0	10,0	0.0
School Community Violence         7391         8590         0.00	Healthy Start	6240	8590	0.0	0.0	0.0	0.0	0.0	0.0
Prevention Grant         7391         8590         0.00	Specialized Secondary	7370	8590	0.0	0.0	0.0 100	0.0	0.0	0.0
	•	7391	8590	0.	0.0	0,0	0.0	0.0	0.0
	Quality Education Investment Act	7400	8590	0.	0.0	0.0	0.0	0,0	0.0
						1	1		

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ar	Difference (Col B&D)	% DIII

/ 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)	% Ditt (EIB) (F)	
TOTAL, OTHER STATE REVENUE			313,178.00	685,899,00	537,588.51	684,232.00	(1,667.00)	-0.2%	

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
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1,109,539.0	1,109,539.00	599,503.00	1,065,564.00	(43,975.00)	-4.0%
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		0.00			. 0.07
	0.00			7,635.99	0.49
	0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00  0.00 0.00 0.00  0.00 0.00 0.00  0.00 0.00 0.00  0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00

Description Resource Godes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)		% DIff (EIB) (F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	1,344,753.00	1,306,014.77	664,460.25	1,526,735.64	(220,720.87)	-16.9%
Certificated Pupil Support Salaries	1200	155,236,00	144,557,40	98,354.94	147,416.38	(2,858.98)	-2.0%
Certificated Supervisors' and Administrators' Salaries	1300	153,634.00	241,070.86	90,648,32	155,747.00	85,323.86	35.4%
Other Certificated Salaries	1900	2,200,00	48,040.83	10,957.56	50,856,59	(2,815.76)	-5.9%
TOTAL, CERTIFICATED SALARIES		1,655,823.00	1,739,683.86	864,421.07	1,880,755.61	(141,071.75)	-8.1%
CLASSIFIED SALARIES		3556	1,100,000,00	001,121,01	7,000,700,01		
Classified Instructional Salaries	2100	654,296,00	686,855.17	358,759.93	725,967.05	(39,111.88)	-5,7%
Classified Support Salaries	2200	159,752.00	162,752.00	89,849,46	162,752,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	114,136,00	114,136.00	67,908.57	114,136.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	30,917.00	30,916.80	18,034.80	30,916.80	0.00	0.0%
Other Classified Salaries	2900	26,737.00	32,154.50	46,570.17	101,422.50	(69,268.00)	-215.4%
TOTAL, CLASSIFIED SALARIES		985,838,00	1,026,814.47	581,122.93	1,135,194.35	(108,379.88)	-10.6%
EMPLOYEE BENEFITS							
STRS	3101-3102	127,627.29	137,370.16	71,887.48	148,847.54	(11,477.38)	-8.4%
PERS	3201-3202	112,906.41	120,511.00	53,271.05	125,891.15	(5,380.15)	-4.5%
OASDI/Medicare/Alternative	3301-3302	94,377.48	101,711.83	52,352,56	111,944.07	(10,232.24)	-10.19
Health and Welfare Benefits	3401-3402	342,861.14	354,566,55	145,825.26	359,536.01	(4,969.46)	-1.49
Unemployment insurance	3501-3502	5,500.79	1,566.89	720.13	1,771.32	(204.43)	-13.09
Workers' Compensation	3601-3602	31,348.66	36,060.28	19,216,66	39,760.76	(3,700.48)	-10.39
OPEB, Allocated	3701-3702	0.00	0,00	0.00	0.00	0.00	0.09
OPEB, Aclive Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction	3801-3802	10,987.50	0.00	0.00	0.00	0.00	0,0
Olher Employee Benefils	3901-3902	23,380.0	14,056.00	4,966.20	14,056.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		748,989.2	7 765,842.71	348,239.34	801,806,85	(35,964.14)	-4.7
BOOKS AND SUPPLIES							
Approved Textbooks and Core Cunicula Materials	4100	0.0	7,974.69	6,851.53	48,499.69	(40,525.00)	-508.2
Books and Olher Reference Malerials	4200	30,500.0	0 49,553,30	39,032.8	54,706.13	(5,152.83)	-10.4
Materials and Supplies	4300	192,497.1	8 545,436.40	123,805.9	565,492.7	(20,056.32)	-3.7
Noncapitalized Equipment	4400	23,481.2	7 41,944.2	19,450.0	41,877.4	66,80	0.2
Food	4700	0.0	0.0	0.0	0.0	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		246,478.4	5 644,908.7	3 189,140.3	710,576.0	(65,667.35)	-10.
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	165,604.0	0,0	0.0	0.0	00.0	0.
Travel and Conferences	5200	48,996.5	58,260.9	5 38,604.2	3 102,102.9	(43,842.00)	-75.
Dues and Memberships	5300	630.0	590,0	329.0	0 590,0	0.00	0.
Insurance	5400-5450	0,0	0.0	0.0	0.0	0.00	0.
Operations and Housekeeping Services	5500	0.0	0.0	0,0	0.0	00.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	52,687.	136,285.8	38,115.8	149,238.	07 (12,952,26	9-9
Transfers of Direct Costs	5710	0.	0.0	0.0	0.	0,00	0
Transfers of Direct Costs - Interfund	5750		0.0			<u> </u>	
Professional/Consulling Services and							
Operating Expenditures	5800	1,219,802.		1			
Communications	5900	3,500.	00 3,500.	00 1,093.	48 3,500.	0.00	<u> </u>
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,491,220	.20 1,294,095.	05 407,222.	59 1,481,199	.28 (187,104.2	3) -14

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				(-)	\ <u>\</u>			
Land		6100	0,00	0.00	0.00	00,0	0.00	0.0%
Land Improvements		6170	0,00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0,00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries		0200	0,00	0.00	0,00	0,00	7,00	0.07
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0,00	0.00	0.09
Equipment Replacement		6500	0.00	00,0	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0,00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indire	ect Costs)							
Tuitlon								
Tuillon for instruction Under Interdistrict Attendance Agreements		7110	0.00	0,00	0.00	0,00	0.00	0.09
State Special Schools		7130	0.00		0.00	0,00	0.00	0.0
Tuilion, Excess Costs, and/or Deficit Payment	s	7,00	0.00	0,00	<u> </u>			
Payments to Districts or Charter Schools	•	7141	00.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	256,376.00	269,994.00	(54,952.31)	269,994.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0,00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	00.0	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Appor To Districts or Charler Schools	tionments 6500	7221	0.00	0,00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00		1		1	0.0
To JPAs	6500	7223	0.00			1		0.0
ROC/P Transfers of Apportionments								
To Districts or Charler Schools	6360	7221	0.00		İ			0.0
To County Offices	6360	7222	0.00	0.00	i i			0.0
To JPAs	6360	7223	0.00	0.00	0.00		T T	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.0	0.00	0.00	1	1	0.0
All Other Transfers		7281-7283	0.0		1		1	0.0
All Other Transfers Out to All Others		7299	0.0	0.0	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest	•	7438	0,0	0.0	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.0	0.0	0.0	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers	s of Indirect Costs)		256,376.0	0 269,994.0	0 (54,952,3	1) 269,994.0	0.00	0.
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	188,530.0	0 186,796.0	0.0	0 189,791.5	2 (2,995.52)	) -1.
Transfers of Indirect Costs - Interfund		7350	0.0	0.0	0.0	0.0	0.00	<u> </u>
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		188,530,0	186,796.0	0.0	0 189,791.5	2 (2,995.52	-1.
TOTAL, EXPENDITURES			5,573,254.9	5,928,134.8	2,335,193.9	6,469,317.6	9 (541,182.87	r) <u>-</u> 9.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot B&D) (E)	% DI(( (E/B) (F)
NTERFUND TRANSFERS			X. 1		i			
INTERFUND TRANSFERS IN				٠				
From: Special Reserve Fund		8912	0.00	0.00	00.0	00,00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0,00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0,00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	00.00	00.0	0.00	0.00	0.0%
To: State School Building Fund <i>i</i> County School Facilities Fund		7613	0.00	00.0	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: Cafeleria Fund		7616	0.00	0,00	00.0	00,0	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,00	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	. 0.00	0.00	0.0%
OTHER SOURCES/USES							·	٠.٠
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	0,0	00.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.0	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates								
of Participation		8971	0.0	0.00	0,00	0.0	0.00	0.0%
Proceeds from Capital Leases		8972	0.0	0.00	0,00	0,0	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.0	0.00	0.00	0.0	0.00	0.0%
All Other Financing Sources		8979	0.0	0.00	0.00	0.0	00.00	0.09
(c) TOTAL, SOURCES			0.0	0.00	0.00	0.0	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.0	0.00	0.00	0.	0.00	0.09
All Other Financing Uses		7699	0.0	10.0	0.00	0,	0.00	0.0
(d) TOTAL, USES			0.0	0.0	0.00	0,	0.00	0.0
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,799,078.0	i i	1		31 (14,681.9)	2) -0.5
Contributions from Restricted Revenues		8990	0,0	0.0	0.0	0 0	0.0	0.0
Transfers of Restricted Balances		8997	. 0.0	0.0	0.0	0 0	0.0	0.0
(e) TOTAL, CONTRIBUTIONS		·	2,799,078.	2,794,604.2	3 0,0	0 2,779,922	31 (14,681.9	2) -0.5
TOTAL, OTHER FINANCING SOURCESIUSE (a-b+c-d+e)	s		2,799,078.	00 2,794,604.2	3 0.0	0 2,779,922	.31 14,681.9	2 -0.5

£	TT-1		enponantico, and or	ianges in Fund Dalani				
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)	% DI(f (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	11,706,762.00	13,675,633.00	9,184,085.48	13,691,166.00	15,533.00	0.1%
2) Federal Revenue		8100-8299	558,431,00	589,986,80	79,279.48	629,489.80	39,503.00	6.7%
3) Olher State Revenue		8300-8599	2,100,507.00	1,041,191.00	685,477.84	1,033,852.00	(7,339.00)	-0.7%
4) Olher Local Revenue		8600-8799	5,679,058.00	5,835,378.21	3,031,908.15	5,843,432.68	8,054.47	0.1%
5) TOTAL, REVENUES			20,044,758.00	21,142,189,01	12,980,750.95	21,197,940.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,192,661.00	10,534,095,95	5,350,538.07	10,834,248.30	(300,152.35)	-2.8%
2) Classified Salaries		2000-2999	2,985,642.00	3,051,204,28	1,726,475.36	3,161,009.89	(109,805.61)	-3.6%
3) Employee Benefits		3000-3999	3,358,149.37	3,501,550.00	1,601,377.99	3,561,431.96	(59,881,96)	-1.7%
4) Books and Supplies	•	4000-4999	780,756.05	1,267,080,29	536,023.65	1,299,774.52	(32,694.23)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	2,982,377,27	3,143,206.27	1,230,147.15	3,374,604.98	(231,398.71)	-7.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Olher Oulgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	405,880.16	478,822.24	35,138.78	614,007.04	(135,184.80)	-28.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,242.00	(50,179.00)	0.00	(9,242.00)	(40,937.00)	81.6%
9) TOTAL, EXPENDITURES			20,696,223.85	21,925,780.03	10,479,701.00	22,835,834.69	• •	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	)		(651,465.85	) (783,591,02)	2,501,049.95	(1,637,894.21)	• • • •	
D. OTHER FINANCING SOURCESIUSES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0,00	0.00	0.0%
b) Transfers Out		7600-7629	33,361.00	33,361.00	0.00	33,361.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.00		0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00		0.0%
3) Contributions		8980-8999	0.00	1		1 .	1	T
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(33,361.00	(33,361.00		1	1	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Cot B&D) (E)	% DIff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND					37			
BALANCE (C + D4)			(684,826,85)	(816,952,02)	2,501,049.95	(1,671,255,21)		
F. FUND BALANCE, RESERVES								l
1) Beginning Fund Balance a) As of July 1 - Unaudiled		9791	4,561,935.81	4,561,935.81		4,561,935.81	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)			4,561,935.81	4,561,935.81	•	4,561,935.81		
d) Olher Restatements		9795	0.00	0.00	• •	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,561,935.81	4,561,935.81		4,561,935.81	٠.	. [
2) Ending Balance, June 30 (E + F1e)			3,877,108.96	3,744,983.79		2,890,680,60		•
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	3,000.00	T The state of the	-	3,000.00		
Stores		9712	0.00	0.00		0.00		.
Prepaid Expenditures All Others		9713	0.00		,	0,00		
b) Restricted		9719	0.00			0,00		
c) Committed		9740	327,777.60	510,394.00		1.89		
Stabilization Arrangements		9750	0.00	0,00		0.00		
Other Commitments d) Assigned		9760	0.00	1		0.00		,
Other Assignments		9780	2,154,547.00	2,154,547.00		2,201,602.7		
Textbooks	0000	9780	200,000.00				] .	
Board Policy 3100 Reserve	0000	9780	1,451,071.00		1			
Deferred Maintenance	0000	9780	200,000.00		]			
Special Education	0000	9780	100,000.00		]		]	
Technology	0000	9780	203,476.00				<u> </u>	•
Textbooks	0000	9780		200,000.00			] `	••
Board Policy 3100 Reserve 7%	0000	9780		1,451,071.00			<u> </u>	
Special Education	0000	9780		100,000.00				
Deferred Mainlenance	0000	9780		200,000.00				
Technology	1100	9780		203,476.00			]	
Board Policy 7%	0000	9780			_	1,500,338.00	] .	
PERS/STRS Rate Increase	0000	9780				145,239.82		
Textbooks	1100	9780				200,000.00	] .	
Deferred Maintenance	1100	9780				113,954.00		
Special Education	1100	9780				100,000,00		•
Collective Bargaining	1100	9780			] .•	136,396.00	]	٠
PERS/STRS Rate Increase	1100	9780				5,674.89	]	
e) Unassigned/Unappropriated							] .	-
Reserve for Economic Uncertainties		9789	621,888.0	659,082.2	4	686,076.	00	
Unassigned/Unappropriated Amount		9790	769,896,3				00	

		Revenues, i	expenditures, and Cr	nanges in Fund Baland	:e 			
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES	nesourae ocues	Jours	(\(\dagger)\)	(6)	<u> </u>		<u>i</u>	
Principal Apportionment State Aid - Current Year		8011	5,713,754.00	8,399,525.00	4,841,696.00	8,399,525.00	0.00	0.0%
Education Protection Account State Aid - Curr	ent Year	8012	2,533,939.00	1,925,334.00	1,007,521.00	1,940,867.00	15,533.00	0.8%
Charler Schools General Purpose Entitlement		8015	0.00	0.00	0.00	0.00	0,00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	59,195.00	60,017.00	30,076,39	60,017.00	0.00	0.0%
Timber Yield Tax		8022	. 0.00	0.00	0.00	00,00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		0044	0.054.000.00	0.570.000.00	4 0770 0 40 00	0.570.000.00	0.00	0.000
Unsecured Roll Taxes		8041	8,851,822.00	8,579,282.00	4,978,946.80	8,579,282.00	0.00	0.0%
Prior Years' Taxes		8042	203,346,00		207,725.18	190,508,00	i	0.0%
		8043	0,00	30,776,00	18,347.13	30,776.00	0.00	0.0%
Supplemental Taxes  Education Revenue Augmentation		8044	319,257.00	402,893,00	252,741.98	402,893.00	0.00	0.0%
Fund (ERAF)		8045	(6,000,144,00	(5,912,702.00)	(2,152,969.00)	(5,912,702.00)	0.00	0.0%
Community Redevelopment Funds			X					
(SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from								
Delinquent Taxes		8048	0.00	0.00	00,00	l 0,00 l	0.00	0,0%
Miscellaneous Funds (EC 41604) Royalles and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Olher In-Lieu Taxes		8082	0.00		1	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			11,681,169.00	13,675,633.00	9,184,085.48	13,691,166.00	15,533.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(62,330.00	(62,330,00	0.00	(62,330.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00		1		0,00	0.0%
Community Day Schools Transfer	2430	8091	0.00		1		0.00	0.0%
Special Education ADA Transfer	6500	8091	62,330.00		1	1		l
All Other LCFF/Revenue Limit								1
Transfers - Current Year	All Other	8091	0.0	0.00	0,00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	25,593.0	0.00	0.00	0,00	0.00	0.0%
Transfers to Charter Schools in Lieu of Prop	erly Taxes	8096	0.0	0.00	0.00	0.00	0.00	0.0%
Properly Taxes Transfers		8097	0.0	0.00	0.00	0,00	00.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.0	0.0	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			11,706,762.0	0 13,675,633.0	9,184,085.4	13,691,166.00	15,533.00	0.1%
FEDERAL REVENUE								
Maintenance and Constitute		6446						
Maintenance and Operations		8110	0.0	1		1	1	
Special Education Entitlement		8181	281,966.0	1			1	
Special Education Discretionary Grants  Child Nutrition Description		8182	82,460.0		1			
Child Nutrillon Programs		8220	0.0		1		1	
Forest Reserve Funds		8260	0,0					
Flood Control Funds		8270	0.0					1
Wildlife Reserve Funds		8280	0.0				1	
FEMA		8281	0.0				1	
Interagency Contracts Between LEAs		8285	0.0		1	ı		1
Pass-Through Revenues from Federal Source	es	8287	0.0	0.0	0.0	0.0	0.0	0 0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B&D) (E)	% DII( (E/B) (F)
NCLB: Tille I, Part A, Basic Grants Low-income and Neglected	3010	8290	112,259.00	117,043,00	34,716.00	117,043.00	0.00	0.0%
NCLB: Tille I, Part D, Local Delinquent Program	3025	8290	00,0	0.00	0.00	0.00	0.00	0.0%
NCLB: Tille II, Part A, Teacher Quality	4035	8290	70,479.00	105,378.08	39,284.08	105,378.08	0.00	0.0%
NCLB: Tille III, immigration Education Program	4201	8290	4,835.00	6,421.68	1,586,36	6,421.68	0.00	0.0%
NCLB: Tille III, Limited English Proficient (LEP' Student Program	4203	8290	6,432,00	8,551.98	2,119.98	8,551.98	0.00	0.0%
NCLB: Tille V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	O.00	0.00	0.0%
Olher No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	0.00	0.00	0,00	00,0	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	00,00	0.00	0.00	0,00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	00.00	0.00	0.00	0,00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	00,0	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE	***		558,431.00	589,986,80	79,279,48	629,489.80	39,503.00	6.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0,00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0,0	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0,0	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0,0	0,00	0.00	0.0	0,00	0.0%
Prior Years	6500	8319	0.0	0.00	0.00	0,0	0.00	0.0%
Home-to-School Transportation	7230	8311	63,294.0	0.00	0.00	0.0	0.00	0.0%
Economic Impact Ald	7090-7091	8311	63,961.0	0.00	0.00	0.0	00.00	0.0%
Spec. Ed. Transportation	7240	8311	52,077.0	0.00	0.00	0.0	0.00	0.0%
All Other State Apportionments - Current Yea	r All Other	8311	0.0	0.00	0.00	0.0	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.0	0,00	0.0	0.0	0.00	0.0%
Year Round School Incentive		8425	0.0	0.00	0.0	0,0	0.00	0.0%
Class Size Reduction, K-3		8434	910,350.0	0.0	0.0	0.0	0.00	0.0%
Child Nutrition Programs		8520	0.0	0.0	0.0	0.0	0.00	0.0%
Mandaled Costs Reimbursements		8550	60,531.0	0 60,531.0	59,892.0	0 60,531,	0.00	0.0%
Lottery - Unrestricted and Instructional Mate	rit	8560	361,677.0	361,677.0	0 88,962.8	4 354,338,	0 (7,339.0	)) -2.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemplions	•	8575	0.0	0.0	0.0	0 0.	0.0	0.0%
Other Subventions/In-Lieu Taxes		8576	0.0	0,0	0,0	0.	0.0	0.0%
Pass-Through Revenues from State Source	es .	8587	0.0	0.0	0.0	0.	0.0	0.0%
School Based Coordination Program	7250	8590	0.	0.0	0.0	0.00	0.0	0.0%
After School Education and Safety (ASES)	6010	8590	0.	0.0	0.0	0 0	0.0	0.0%
Charter School Facility Grant	6030	8590	<u> </u>	0.0	0.0	0 0	0.0	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	o.	00 0.0	0.0	0 0	0.0	0.0%
Healthy Start	6240	8590	0.	00 0.0	0.0	00 0	.00 0.0	0.0%
Specialized Secondary	7370	8590	0.	00 0.0	oo o.	00 0	.00 0.	0.0%
School Community Violence Prevention Grant	7391	8590	0	.00 0.	0.	00 0		0.0%
Quality Education investment Act	7400	8590						0.0%
All Other State Revenue	All Other	8590	588,617				<u> </u>	0.09

Ross Valley Elementary Marin County

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

21 83/278 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)	% D((( (E(B) (F)
TOTAL, OTHER STATE REVENUE			2,100,507.00	1,041,191.00	685,477.84	1,033,852.00	(7,339.00)	-0.7%

scription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)		& Dill E/B) (F)
HER LOCAL REVENUE								
ither Local Revenue County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	00,0	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	00,0	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	00.0	0.00	0.00	0,00	0.00	0.0%
Non-Ad Valorem Taxes		-	0.00	0,00	0,00	0,00,1		0.07
Parcel Taxes		8621	3,526,703.00	3,526,703.00	1,936,032.04	3,526,703.00	0.00	0.09
Olher		8622	0.00	0.00	0.00	0.00	0.00	0.09
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 Sales		8629	00.0	0.00	0.00	0.00	0,00	0.09
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.09
Sale of Publications	·	8632	0.00	00,0	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	00,00	0.00	0.00	0.00	0,0
All Other Sales		8639	0.00	00,00	0,00	0,00	0.00	0.0
Leases and Rentals		8650	249,567.00	249,567,00	146,271.95	249,567,00	0.00	0.0
Interest		8660	6,000.00	6,000.00	2,874.07	6,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	f Investments	8662	0.00	0,00	0.00	0.00	0.00	0,0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0,00	0,0	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	0.0	0.00	0.0
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.0	0.00	0.0
Interagency Services	All Other	8677	0.00	0.00	0.00	0.0	0.00	0.0
Miligalion/Developer Fees		8681	0.00	0.00	0.00	0.0	0.00	0,0
All Other Fees and Contracts		8689	38,000.00	38,000.00	10,585,00	38,000.0	0.00	0.0
Olher Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Lin	nil (50%) Adjustment	8691	0.00	0.00	0.00	0.0	0.00	0.
Pass-Through Revenues From Local Sou	rces	8697	0.0	0.0	0.00	0.0	0.00	0.
All Other Local Revenue		8699	749,249.0	905,569,2	1 336,642.09	957,598.6	52,029.47	5.
Tuitlon		8710	0.0	0.0	0.0	0.0	0.00	0.
All Other Transfers in		8781-8783	0.0	0.0	0.0	0.0	0.00	0
Transfers Of Apportionments Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.0				1	0
From County Offices	6500	8792	1,109,539.0	1			1	4
From JPAs	6500	8793	0.0	0.0	0.0	<u>o</u>	0.00	(
ROCIP Transfers From Districts or Charter Schools	6360	8791	0.0	0.0	0,0	<u>o</u> <u>ö</u> .	00.00	
From County Offices	6360	8792	0.0	0.0	0.0	10 0.	00.00	
From JPAs	6360	8793	0.0	0.0	0.0	10 0.	00.00	<u> </u>
Olher Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.0	10 0.0	0.0	0.00	00.00	
From County Offices	All Other	8792	0.0	0.0	0.0	0 0	0.00	
From JPAs	All Other	8793	0,0	0.0	00 0.0	0 0	1	1
All Other Transfers In from All Others		8799	0.		00 0.0		00.00	
TOTAL, OTHER LOCAL REVENUE	***		5,679,058.					1
			1	ļ	1	1	4	1

### Ross Valley Elementary Marin County

	Revenues, c	xpendiures, and Cr	anges in Fund Baland	:e			
Description Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES			157				
Certificated Teachers' Salaries	4400	0.505.004.00	G 707 600 40		0.444.00.75	(377,103,35)	4 200
	1100	8,625,201.00	8,767,329.40	4,387,840.19	9,144,432,75		-4.3%
Certificated Pupil Support Salaries  Certificated Supervisors' and Administrators' Salaries	1200	312,085,00	324,860.00	189,320.79	331,256.00	(6,396,00)	-2.0%
Other Certificated Salaries	1300	1,250,570.00	1,365,089.46	757,081.64	1,280,119.00	84,970,46	6.2%
TOTAL, CERTIFICATED SALARIES	1900	4,805.00	76,817.09	16,295.45	78,440.55	(1,623,46)	-2.1% -2.8%
CLASSIFIED SALARIES		10,192,661.00	10,534,095.95	5,350,538.07	10,834,248.30	(300,152,35)	-2.678
	-						
Classified Instructional Salaries	2100	765,776.00	805,356.75	421,013.74	844,376.86	(39,020.11)	-4.8%
Classified Support Salaries	2200	960,941.00	963,799.05	568,281.87	958,649.93	5,149.12	0,5%
Classified Supervisors' and Administrators' Salaries	2300	255,742.00	255,742.00	148,892.13	255,742.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	763,408.00	753,176.63	418,845.56	748,405.09	4,771.54	0.6%
Other Classified Salaries	2900	239,775.00	273,129.85	169,442.06	353,836.01	(80,706.16)	-29.5%
TOTAL, CLASSIFIED SALARIES	•	2,985,642.00	3,051,204.28	1,726,475.36	3,161,009.89	(109,805.61)	-3.6%
EMPLOYEE BENEFITS							
STRS.	3101-3102	824,713,53	871,318.67	444,482.48	888,399.50	(17,080.83)	-2.0%
PERS	3201-3202	328,432,91	339,336.29	163,854.67	344,299,49	(4,963.20)	-1.5%
OASDI/Medicare/Allemative	3301-3302	362,927.43	378,409.01	195,980.48	389,559.37	(11,150.36)	-2.9%
Health and Welfare Benefits	3401-3402	1,468,052.14	1,546,319.55	623,158,93	1,568,545.80	(22,226.25)	-1.4%
Unemployment Insurance	3501-3502	10,630.50	1	1		197.13	2.2%
Workers' Compensation	3601-3602	168,271.86		1	1	(4,658.45)	-2.6%
OPEB, Allocated	3701-3702	112,837.00	112,837.00	52,395,47	112,837.00	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	4,553.00	0.00	0.00	0,00	0.00	0.0%
Other Employee Benefits	3901-3902	77,731.00	65,016.00	21,180.61	65,016.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3,358,149.37	3,501,550.00	1,601,377.99	3,561,431.96	(59,881.96)	-1.7%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	4,151.00	12,125.69	9,929,53	52,650.69	(40,525,00)	-334.2%
Books and Other Reference Materials	4200	184,192.00	203,292.30	152,439.53	208,145.13	(4,852.83)	-2.4%
Materials and Supplies	4300	448,732.49	886,239.61	268,845.01	873,884.85	12,354.76	1.4%
Noncapitalized Equipment	4400	143,680.56	165,422.69	104,809,56	165,093.85	328.84	0.2%
Food	4700	0.0	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		780,756.0	1,267,080.29	536,023.69	1,299,774.52	(32,694.23)	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	165,604.0	0 165,604.0	32,499.9	145,753.11	19,850.89	12.0%
Travel and Conferences	5200	92,009.1	8 105,101.8	51,633.0	4 149,950.88	(44,849.00)	-42.7%
Dues and Memberships	5300	11,714.3	2 11,950.3	2 10,981.4	11,950.32	0.00	0.0%
Insurance	5400-5450	157,629.0			0 157,629.00	0.00	0.0%
Operations and Housekeeping Services	5500	282,605.0	0 307,605.0	0 197,112,4	6 307,605.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	116,236,0	1		1	1	
Transfers of Direct Costs	5710	0.0			1	İ	i
Transfers of Direct Costs - Interfund	5750	0.0	1	1		1	
Professional/Consulling Services and							
Operating Expenditures	5800	2,083,285.7					1
Communications	5900	73,294.0	00 73,294.0	00 41,133.0	73,294.00	0.00	0.03
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,982,377.	27 3,143,206.2	27 1,230,147.	3,374,604.9	(231,398.71	-7.49

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Description Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)		% DIff (E/B) (F)
CAPITAL OUTLAY		V. V.					
1							
Land	6100	0.00	0.00	1 00.0	0.00	0,00	0.0%
Land Improvements	6170	0.00	0,00	00.0	0.00	0.00	0.0%
Buildings and improvements of Buildings  Books and Media for New School Libraries	6200	00,0	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries	6300	0,00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	00.0	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	00,0	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tultion for Instruction Under Interdistrict							
Atlendance Agreements	7110	0.00		0.00	0.001	0.00	0.0%
State Special Schools	7130	0.00	0.00	0.00	00.00	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	256,376,00	1	(54,952,31)	269,994.00	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	10.0	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212	0.0	1	1	0,00		0.0%
To JPAs	7213	0.0		1	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 65	ioo 7221	0.0	00.0	. 0.00	0.00	00,0	0.0%
To County Offices 65	i00 7222	0.0	0,00	0.00	0.00	0.00	0.0%
To JPAs 65	600 <b>722</b> 3	0.0	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools 63	360 7221	0.0	0.00	0,00	0.00	0.00	0.0%
	360 7222	0.0	1	1	1		0.0%
	360 7223	0,0			T T		0.0%
	Other 7221-722		1	1	1	1	0.0%
All Other Transfers	7281-728		0.00	0.00	0.0	0,00	0.0%
All Other Transfers Out to All Others	7299	0.0	0.00	0.00	0.0	0.00	0.0%
Debt Service Debt Service - Interest	7438	48,326.1	12 56,217.69	37,646.45	81,838.6	(25,621.00)	-45.6%
Olher Debt Service - Principal	7439	101,178.0			1	1	-71.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirec		405,880.		1		T T	-28.29
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		<u> </u>		•			
Transfers of Indirect Costs	7310	0.	00 (40,937.0	0.0	. 0,	20	
Transfers of Indirect Costs - Interfund	7350	(9,242.	00) (9,242.0	0.0	0 (9,242)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS	(9,242.	00) (50,179.0	0.0	0 (9,242	(40,937,00	81.69
TOTAL, EXPENDITURES	·	20,696,223.	85 21,925,780.0	10,479,701.0	0 22,835,834.	(910,054.66	-4.2

Description		Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	<u>(F)</u>
INTERFUND TRANSFERS							ĺ	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	00,0	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	00,0	0,00	00,0	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	00.0	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 Mainlenance Fund		7615	0,00	0,00	0,00	0,00	0.00	0.0%
To: Cafeleria Fund		7616	33,361.00	1	0,00	33,361.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7013	33,361.00		0.00	33,361,00	0.00	0.0%
OTHER SOURCESIUSES			00,001.00	00,001,00	0.00	00,007,00	3.33	<u> </u>
SOURCES								
State Apportionments Emergency Apportionments		8931	00,0	0.00	0.00	0.00	0.00	0.0%
Proceeds							1	
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0,00	0.00	0.00	0.00	0.00	0.0%
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00,0	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	ì	İ		0.00	T T
Proceeds from Lease Revenue Bonds		8973	0.00		1		1	l
All Other Financing Sources		8979	0,00	Ti Ti	1		]	1
(c) TOTAL, SOURCES		0373	0.00	1	T		1	T
USES			0.00	0,000	0,00	0.00	0.00	0,070
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					
(d) TOTAL, USES			0.0				1	
CONTRIBUTIONS				·	1 7,00	7.00	<u> </u>	1
Contributions from Unrestricted Revenues		8980	0,0	0.00	0.00	0.00	<u>)</u>	
Contributions from Restricted Revenues		8990	0.0	0.00	. 0.0	0.00		ļ
Transfers of Restricted Balances		8997	. 0.0	0.00	0.0	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.0	o.00	0.0	0.0	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/US	<b>ES</b>		(33,361.0	0) (33,361.0	0.0	0 (33,361.0	0.00	0,00

Ross Valley Elementary Marin County

# Second Interim General Fund Exhibit: Restricted Balance Detail

21 75002 0000000 Form 011

2013-14

Resource	Description	Projected Year Totals		
4201	NCLB: Title III, Immigrant Education Progran	0.32		
6500	Special Education	1.22		
7091	Economic Impact Aid (EIA): Limited English I	0.35		
Total, Restricted	Balance	1.89		

Oescription	Resource Cades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B& D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Rovonuc		8100-8299	122,000.00	122,000.00	42,354,57	122,000.00	0.00	0.0%
3) Olher Stato Revenue		8300-8599	10,000.00	10,000.00	2,673.70	10,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	51,100.00	51,100,00	22,864.85	51,100.00	0.00	0,0%
5) TOTAL, REVENUES			183,100.00	183,100.00	67,893.12	183,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,010.00	44,604.45	24,028.28	44,604.45	0.00	0.0%
3) Employee Benefits		3000-3999	17,470.63	17,382.85	5,605.64	17,382.85	0.00	0.0%
4) Books and Supplies		4000-4999	60,48	60.48	65.98	60.48	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	143,386.25	143,386.25	54,394.96	143,386.25	0,00	0.0%
6) Capital Gullay		6000-6999	0.00	0.00	0.00	0,00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	•	7100-7299. 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,242.00	9,242,00	0.00	9,242.00	0.00	0.0%
9) TOTAL, EXPENDITURES			216,169.36	214,676.03	84,094.86	214,676.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			(33,069.36	(31,576.03)	(16,201.74)	(31,576.03)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	33,361.00	33,361.00	0.00	33,361,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	00,00	0,00	0.00	0.0%
2) Olher Sourcos/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	0.09
3) Contributions		8980-8999	0.00	0,00	0,00	0.00	0.00	0.03
4) TOTAL, OTHER FINANCING SOURCES/USES			33,361,00	33,361.00	0.00	33,361.00		1

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Dato (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			291.64	1,784.97	(16,201,74)	1,784.97		
F. FUND BALANCE, RESERVES								
1) Buginning Fund Balance a) As of July 1 - Unaudited		9791	23,976.51	23,976.51	•	23,976.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,976.51	23,976,51		23,976.51		
d) Olher Restatements		9795	0.00	0.00		0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d)			23,976,51	23,976.51		23,976.51	. •	
2) Ending Balance, June 30 (E + F1e)			24,268.15	25,761.48		25,761,48		
Components of Ending Fund Balance a) Nonspendable							•• ,	
Revolving Cash		9711	00,0	0.00	ļ	0.00	•	
Stores		9712	0.00	0.00		0.00		
Prepald Expenditures		9713	0.00	0,00		0,00		
All Olhers		9719	0.00	0.00		0,00		
b) Restricted c) Committed		9740	24,268.15	25,761.48	1.	25,761.48		
Stabilization Arrangements	1	9750	0.00	0.00	<u>.</u>	. 0.00	<u>.</u>	:
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00	<u>.</u>	0.0	<u>1</u>	
e) Unassigned/Unappropriated Reserve for Economic Uncertainlies		9789	0.00	0.00	<u>)</u>	0.0		
Unassigned/Unappropriated Amount		9790	0.0	0.00	<u> </u>	0.0	<u>,                                    </u>	

Ross Valley Elementary Marin County

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

Description	Resourco Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								1
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0,00	0,00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0,00	0.0%
FEDERAL REVENUE								1
Child Nutrilion Programs		8220	122,000.00	122,000,00	42,354.57	122,000.00	00.0	0.0%
All Other Federal Revenue		8290	0.00	0.00	8.00	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			122,000.00	122,000.00	42,354.57	122,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrilion Programs		8520	10,000.00	10,000.00	2,673.70	10,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,000.00	10,000.00	2,673.70	10,000,01	00.0	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of EquipmenVSupplies		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Food Service Sales		8634	51,000,00	51,000.00	22,839.25	51,000,00	0.00	0.0%
Leases and Rentals		8650	0.00	00.0	00.0	00.00	00.0	0.0%
Interest		8660	100,00	100,00	18.10	100.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	00.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0,00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	7,50	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,100.00	51,100.00	22,864.85	51,100.00	0.00	0.0%
TOTAL, REVENUES			183,100.00	183,100.00	67,893.12	183,100.00	<u> </u>	

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

Doscription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	piliorence (col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salarios		2200	0;00	0.00	00,0	0,00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	00.0	0.00	0.00	0,00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,094.00	22,176.40	11,869,13	22,176.40	0.00	0.0%
Other Classified Salaries		2900	22,916.00	22,428.05	12,159.15	22,428,05	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,010.00	44,604.45	24,028.28	44,604.45	0.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	00.00	0.00	0,0%
PERS		3201-3202	4,432.00	4,280.80	2,208.00	4,280.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,624.13	3,412.24	1,813.74	3,412.24	0.00	0.0%
Hoalth and Wolfare Benofits		3401-3402	8,650.00	8,946.93	1,253.74	8,946.93	0.00	0.0%
Unemployment insurance		3501-3502	24.00	22.32	12.02	22.32	0.00	0.0%
Workers' Compensation		3601-3602	610.50	590.56	318.14	590,56	0,00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0.00	0,0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.60	0.00	0.0%
Olher Employee Benefits		3901-3902	130.00	130.00	0.00	130,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,470.63	17,382.8	5,605.64	17,382.85	0.00	0.0%
Books and supplies								
Books and Other Reference Materials		4200	0.0	0,0	0.0	0.00	0.00	0.0%
Materials and Supplies		4300	60.4	60.4	B 65.9	60,4	0.00	0.0%
Noncapitalized Equipment		4400	0.0	0.0	0.0	0,0	0.00	0.0%
Food		4700	0,0	0.0	0.0	0.0	0,0	0.0%
TOTAL, BOOKS AND SUPPLIES			60.4	8 60.4	в 65,9	B 60,4	0,0	0.01

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Trayel and Conferences		5200	1,344.84	1,344.84	742.76	1,344.84	0.00	0.0%
Dues and Memberships		5300	00.0	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	00.0	0.00	0.00	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	00.0	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,336.41	1,336.41	934,98	1,336.41	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	. 0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	140,705.00	140,705.00	52,717.22	140,705.00	0,00	0.0%
Communications		5900	0.00	0.00	00,0	0.00	00,0	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	IRES		143,386.25	143,386.25	54,394.96	143,386.25	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of indirect Costs)								
Debt Service								
Debt Servico – Interost		7438	00.0	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0,00	0,00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	ists)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								1
Transfers of Indirect Costs - Interfund		7350	9,242.00	9,242.00	0.00	9,242.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS	NA	9,242.00	9,242.00	0.00	9,242.00	0.00	0,0%
TOTAL, EXPENDITURES			216,169.36	214,676,03	84,094.86	214,676.03		

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Description	Resource Codes	Object Cades	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Merence   (201日 & D)   (圧)	% Diff Column B & D (F)
NTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	33,361.00	33,361.00	0.00	33,361,00	0,00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,361.00	33,361.00	0.00	33,361.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	00,0	0.00	0.00	00.0	0.00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	00,0	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	00.00	0,00	0.00	· 0.00	00.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0,00	0.00	00,0	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	00.0	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	· · · ; · · o.ac	0.00	0.00		0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	Ö.00	0.00	0.03
Transfers of Restricted Balances		8997	0.00	0,00	0.00	0.00	0.00	0,0
(e) TOTAL, CONTRIBUTIONS	······································		. 0.00	. 0.00	0.00	0.00	0,00	0.01
TOTAL, OTHER FINANCING SOURCESIUSES								
(a-b+c-d+e)			33,361.0	33,361.0	0.00	33,361.00		

Ross Valley Elementary Marin County

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

2175002 0000000 Form 13I

Printed: 3/13/2014 12:45 PM

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	I 25,761.48
Total, Restr	icted Balance	25,761.48

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	00,0	0,00	0.00	0.00	0.00	0.0%
2) Foderal Revenue		8100-8299	. 0.00	. 0,00	0.00	0.00	. 0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	00.0	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.04	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	00,0	0.04	0.00		:
B. EXPENDITURES			•					
							:	1
1) Certificated Salaries		1000-1999	0.00	. 0,00	0.00	00,00	0.00	0.0%
2) Classified Salaries		2000-2999	0,00	0,00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0,00	0.00	0,00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0,00	0.00	0,0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Gutlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00			0.00	0.00	0.0%
			•	0,00	0.00		• • •	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	. 0.00			0,00	0.00	. 0.0%
9) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			0,00			0.00		
D. OTHER FINANCING SOURCESIUSES	·*····································				7.33			
1) Interlund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0,0%
b) Transfers Out		7600-7629	0.00					0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.0	0.00	0.00	0.00	0.00	0.0%
b) Usos		7630-7699	0.0					
3) Contributions		8980-8999	0.0	0.0	0.00	0.0	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCESIUSES			0.0	0.0	0.00	0.0	1	1

Description	Resource Godes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Tolais (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.04	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balanco a) As of July 1 - Unaudited		9791	66.44	66.44		66.44	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		00.0	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,44	66.44		66,44	`:	
d) Other Rostatements		9795	0.00	0,00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d)			66.44	66.44		66.44		
2) Ending Balanco, June 30 (E + F1e)			66.44	66.44		66,44		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	. 0.00	. 0,00		0,00		
Prepald Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	. 0.00		0.00		
b) Restricted c) Committed		9740	0.00	0,00		0.00		
Stabilization Arrangements		9750	0.00	0.00		. 0.00	:	
Other Committments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	66,44	66.44		66,44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0,00		1	0.00	1.	

ss Valley Elementary arin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ollerence (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Rovenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	00,00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	······································		0.00	00,0	0.00	0.00	0,00	0.0%
OTHER LOCAL REVENUE								
Sales Sale of EquipmenVSupplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.04	0,00	0.00	0.0%
Net increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Transfors in from All Others		8799	0.00	0,00	0.00	0,00	00.0	0.0%
TOTAL, OTHER LOCAL REVENUE		***************************************	0.00	0.00	0.04	0.00	0.00	0,0%
TOTAL, REVENUES			0.00	0.00	0,04	0.00		

Description	Resource Godes Object Godes	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D) (E)	% Diff Column B & D
CLASSIFIED SALARIES	Resource Godes Object Codes	(A)	(B)	(C)	(O)	(5)	(F)
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES	2300	0.00				0.00	0.0%
EMPLOYEE BENEFITS		0,00	0.00	0,00	0.00	0,00	0.038
STRS	3101-3102	0,00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0;00	0.00	0.00	0.0%
Unemployment insurance	3501-3502	0.00	0,00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	00.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0,00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplios	4300	00,0	0.00	0.00	00.0	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0,00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leasos, Repairs, and Noncapitalized Improveme	nts 5600	0.00	0,00	. 0.00	0.00	00,0	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY							
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00				00,00	
Equipment	6400	0.00				0.00	
Equipment Replacement	6500	0.00					
TOTAL, CAPITAL OUTLAY		0.00					
OTHER OUTGO (excluding Transfers of Indirect Costs	}						
Debt Service	-						
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0
Olher Debt Service - Principal	7439	0.00					
TOTAL, OTHER OUTGO (excluding Transfers of Indirec		0.00					
TOTAL, EXPENDITURES		0.0	0.00	0.00	0.00		

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Doscription	Resource Codas	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Olfference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								1
INTERFUND TRANSFERS IN					•			
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	<b>%</b> 0.0
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			00.0	00.0	00.0	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							1	
SOURCES								
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	00.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								ł
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0,00	0,00	0.00	90,0
(c) TOTAL, SOURCES			0.00	00.0	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	00.0	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	· · · · • .0.00	0.00	0.00	. 0.00	. 0,00	· 0.0%
Contributions from Restricted Revenues		8990	. 0.00	7			• • •	. 0.0%
Transfers of Reskicled Balances		8997	0,00	· ·			•	
		Gasi	•.			i		
(e) TOTAL, CONTRIBUTIONS			. 0,00	7,	0.00	. 0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			0.0	0.00	0.00	0.00	-	

Ross Valley Elementary Marin County

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

21 75002 0000000 Form 14I

Printed: 3/13/2014 12:45 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (AIB & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	. 8010-8099	. 0,00	. 0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0.00	0,00	0.00	0.00	0.0%
4) Olher Local Revenue	8500-8799	50,00	50.00	35,501.60	50.00	0.00	0.0%
5) TOTAL, REVENUES	***************************************	50.00	50.00	35,501.60	50.00		
B. EXPENDITURES						• • • • • • • • • • • • • • • • • • • •	.
							· .
1) Certificated Salaries	1000-1999	0.00	· 6.00	00,0	. 0.00	. 0.00	· 0.0%
2) Classified Salaries	2000-2999	1,128,563,00	1,149,603,00	94,817.41	1,149,603.00	8,00	0.0%
3) Employee Benefits	3000-3999	274,978,00	253,938,00	25,710.26	253,938.00	0.00	0.0%
4) Books and Supplies	4000-4999	1,413,773.00	1,413,773,00	390,941.19	1,415,273.00	(1,500.00)	-0.1%
5) Services and Other Operating Expenditures	5000-5999	428,932.52	428,932.52	53,490.90	430,932.52	(2,000.00)	-0.5%
6) Capital Outlay	6000-6999	43,705,823,98	43,705,823,98	4,734,945.63	43,704,323,98	1,500.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0,00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	. 0.00	. 0.00	0.0%
9) TOTAL, EXPENDITURES		46,952,070,50	46,952,070.50	5,299,905.39	46,954,070.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(46,952,020.50	) (46,952,020,50	) (5,264,403.79	(46,954,020.50		
D. OTHER FINANCING SOURCES/USES							
1) interland Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	290,887.00	290,887.00	New
b) Transfers Out	7600-7629	0.00	0,00	0.00	164,263.82	(164,263.82	) Now
2) Olher Sources/Uses a) Sources	8930-8979	50,498,513.00	50,498,513.00	5,540,906.72	50,498,513.00	0,00	0,0%
b) Usos	7630-7699	0.01		0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.0	0.00	0.0	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCESIUSES		50,498,513.0	50,498,513.0	5,540,906.7	50,625,136.18		<u> </u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,546,492.50	3,546,492.50	276,502.93	3,671,115.68	·	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudiled		9791	9,566,997.09	9,566,997.09		9,566,997.09	0.00	0.0%
b) Audit Adjustments		9793	647,679.37	647,679.37		647,679.37	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,214,676.46	10,214,676.46		10,214,676.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
o) Adjusted Beginning Balance (F1c+ F1d)		•	10,214,676.46	10,214,676,46		10,214,676.46		•
2) Ending Balance, June 30 (E + F1e)			13,761,168.96	13,761,168.96		13,885,792.14		•
Components of Ending Fund Balance a) Nonspendable							200	
Revolving Cash		9711	0.00	0.00	٠	0,00		
Stores		9712	0.00	. 0.00	٠	. 0,00	•	
Prepaid Expenditures		9713	0.00	00.00		0.00		
All Others		9719	0.00	0.00	-	0,00		
b) Legally Restricted Balance . c) Committed		9740	0,00	. 0.00		. 0.00		
Stabilization Arrangements		9750	0.00	. ö.oo		. 0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0,00	· ·	
Other Assignments o) Unassigned/Unappropriated		9780	13,761,168,96	13,761,168,96		13,885,792.14		
Reserve for Economic Uncertainties		9789	0.00	0.00	1	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)	Meronco (MB & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0,00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	00.0	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Rollef Subventions Restricted Levios - Other		!						
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		6576	0,00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	00.0	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	00,0	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	00.00	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	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0,00	00,00	0,00	0.0%
Penaliles and Interest from Delinquent Non-Revenue Limit Taxes		8629	0,00	0.00	0.00	0,00	0.00	0.0%
Sales								
Sale of EquipmenVSupplios		8631	0.0			0,00	00,0	0.0%
Leases and Rentels		8650	0.0		l	0.00	0.00	0.0%
Interest		8660	50.0				0.00	0.07
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.0	0,00	0.00	0.00	0.00	0.0%
Olher Local Revenue								
All Other Local Revenue		8699	0.0	0.01	0 29,771.00	0.00	0.00	0.03
All Other Transfers in from All Others		8799	0.0	0.0	0.00	0.00	0,00	0.05
TOTAL, OTHER LOCAL REVENUE	·		50.0	0 50.0	0 35,501.60	50,00	0.00	0.01
TOTAL, REVENUES			50,0	0 50.0	0 35,501.60	50.00	<u> </u>	

Doscription Resource Cod	les Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Dillerence (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES							
Classified Support Salaries	2200	4,640.00	25,680.00	690.41	25,680.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	677,024.00	677,024.00	76,898.50	677,024.00	0,00	0.0%
Clerical, Technical and Office Salarios	. 2400	446,899.00	446,899.00	16,068.50	446,899.00	0,00	0.0%
Other Classified Salaries	2900	0.00	0.00	1,160.00	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES		1,128,563.00	1,149,603.00	94,817.41	1,149,603.00	0,00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0,00	0.00	69,71	0,00	0.00	0.0%
PERS	3201-3202	95,728.00	95,728.00	10,716.23	95,728.00	0.00	0.0%
OASDUMedicare/Alternative	3301-3302	69,987.00	69,987.00	5,900.07	69,987.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	71,247.00	71,247.00	7,721.43	71,247.00	0.00	0,0%
Unemployment insurance	3501-3502	4,895.00	4,895.00	47.40	4,895.00	0.00	0.0%
Workers' Compensation	3601-3602	12,081.00	12,081.00	1,255.42	12,081.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0,00	00.0	0.0%
PERS Reduction	3801-3802	21,040.00	00,0	0.00	0.00	00.0	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	00.0	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		274,978.00	253,938.00	25,710.26	253,938.00	0.00	0.0%
BOOKS AND SUPPLIES		<b>.</b>					
Books and Olher Reference Materials	4200	. 0.00	0.00	0,00	0.00	0.00	0.0%
Materials and Supplies	4300	57,370.00	57,370.00	335,85	57,370.00	0.00	0.0%
Noncapitalized Equipment	4400	1,356,403.00	1,356,403.00	390,605.34	1,357,903.00	(1,500.00	-0.1%
TOTAL, BOOKS AND SUPPLIES		1,413,773.00	1,413,773.00	390,941.19	1,415,273.00	(1,500.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.0	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	8,048.00	8,048.00	299.74	8,048.00	0.00	0.0%
Insurance	5400-5450	0.0	0.00	0,00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0,0	0.00	0.00	0.00	0.00	0.03
Rentals, Leases, Repairs, and Noncapitalized Improvements	560D	0.0			0.00	0.00	0.09
Transfers of Direct Costs	5710	0.0	0.00	0,00	0,00	0.00	0.03
Transfers of Direct Costs - Interfund	5750	0.0				0.00	
Professional/Consulting Services and Operating Expenditures	. 5800	412,559.5					
Communications	5900	8,325.0					
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5300	428,932.5					

Description R	esource Codes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Merenco (a)B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								1
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	43,700,631,98	43,700,631.98	4,734,945.63	43,699,131,98	1,500.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	00,0	0.00	0.0%
Equipment		6400	5,192.00	5,192.00	0.00	5,192.00	0.00	0.0%
Equipment Replacement		6500	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,705,823.98	43,705,823.98	4,734,945.63	43,704,323.98	1,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0,00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Ald - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0,00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	. 0.0%
Other Debt Service - Principal		7439	0,00	0.00	0.00	0.00	00.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,952,070.50	46,952,070.50	5,299,905.39	46,954,070.50		'

#### Ross Valley Elementary Marin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Dato	Projected Year Totals (D)	Oilforence (Col B & D) (E)	% Diff Column B&D (F)
INTERFUND TRANSFERS		Δ		<u> </u>				
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	290,887.00	290,887.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.00	290,887.00	290,887.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0,00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	00.0	0.00	0.00	164,263.82	(164,263.82)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.00	164,263.82	(164,263.82)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Salo of Bonds		8951	50,498,513.00	50,498,513.00	5,540,906.72	50,498,513.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Ald		8961	0.00	0.00	0.00	0,00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.00	0.00	0.00	0.0%
Long-Term Dobt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	00,0	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds					0.00	0,00	0.00	0.0%
İ		8973	0.00	0.00				
All Other Financing Sources		8979	0,00			0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			50,498,513,00	50,498,513.00	5,540,906.72	50,498,513.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0,00	0.00	0.0%
(d) TOTAL, USES			0.00			0,00	0.00	
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	. ∴ o.oo	0.00	0,00	0.09
(e) TOTAL, CONTRIBUTIONS			0.0	0.00	. 0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,498,513.0	50,498,513.00	5,540,906.72	50,625,136.18		

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Ross Valley Elementary Marin County

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

2175002 0000000 Form 211

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

Doscription	Resource Codes	- Object Codes	Originat Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot 13 & D) (E)	% Diff Column B & D (F)
A. REVENUES	•		•					
1) LCFF/Revenue Limit Sources		8010-8099	. 0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	. 0.00	0.00	. 0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,285.00	40,285,00	54,951.00	40,285.00	0.00	0.0%
5) TOTAL, REVENUES			40,285.00	40,285.00	54,951.00	40,285.00		Z
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0,00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefils		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	00,0	30,978.00	31,252.55	30,978.00	0,00	0.0%
5) Services and Olher Operating Expenditures		5000-5999	8,040.00	8,040.00	5,019.80	12,315.00	(4,275.00)	-53,2%
6) Capilal Oullay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	. 0.00	- 0.00	0.0%
9) TOTAL, EXPENDITURES			8,040.00	39,018.00	36,272.35	43,293.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							•	
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			32,245.00	1,267.00	18,678.65	(3,008.00)		
1) Interfund Transfers								
a) Transfers in		8900-8929	0,00	0,00	00.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0,00	0.00	0.00	0.03
2) Olher Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.03
b) Uses		7630-7699	0.00	0,00	0.00	0,00	0.00	0.09
3) Contributions		8980-8999	0,00	0.00	0.00	0,00	0,00	
4) TOTAL, OTHER FINANCING SOURCESIUSES			0,00	0.00	0.00	0.00		

Ross Valley Elementary Marin County

Doscription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	0  erence (0   B & 0) (E)	% Dill Column B & D (F)
e. Net increase (decrease) in fund Balance (C + D4)			32,245.00	1,267.00	18,678,65	(3,008.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudiled		9791	101,272.42	101,272.42		101,272.42	0.00	0.0%
b) Audil Adjuslments		9793	00.0	00.0		00.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			101,272.42	101,272,42		101,272.42	<u> </u>	<u>.                                    </u>
d) Other Restatements		9795	0.00	0.00		00.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+ F1d)			101,272.42	101,272,42		101,272.42		•
2) Ending Balance, June 30 (E+F1e)			133,517.42	102,539.42		98,264,42		
Components of Ending Fund Balance a) Nonspendable							. •	•
Revolving Cash		9711	0.00	0.00		0.00	1	
Stores		9712	0,00	0,00	1	0.00	1	
Prepald Expenditures		9713	0.00	0.00	1	0.00	1	
All Others		9719	0.00	0.00	-	0.00	1	
b) Legaily Restricted Balance c) Committed		9740	0.00	0.00		0.00	1 . :	•
Stabilization Arrangements		9750	0.00	· 0.00	·	0.0	<u>.</u>	
Other Commitments d) Assigned		9760	0.00	0.00	<u>.                                    </u>	0.00	2	
Other Assignments e) Unassigned/Unappropriated		9780	133,517.42	102,539.42	<u>.</u>	98,264.4		
Reserve for Economic Uncortainties		9789	. 0.0	0.00	넥	0.0	0	
Unassigned/Unappropriated Amount		9790	0.0	0.00	<u> </u>	0.0	o	

Description	Resource Codes	Object Codos	Original Budgot (A)	Board Approved Operating Budget (B)	Actuals To Dato (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								l
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Subventions/in-Lieu Taxes		8576	0.00	0,0,0	0.00	0.00	0.00	0.0%
All Olher State Revenue		8590	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Lovies								
Secured Roll		8615	0.00	0.00	0.00	0.00	00,0	0.0%
Unsecured Roll		8616	00.00	0.00	0.00	00,0	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxos		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	00,0	0.00	0.00	0.0%
Olher		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to Rt. Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penallios and Interest from Delinquent Non-Revenue Limit Taxos		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%
Interest		8660	285.00			285.00	0.00	0,0%
Net increase (Occrease) in the Fair Value of Investmen	te.	8662	0.00					
Fees and Contracts	<del>, , , , , , , , , , , , , , , , , , , </del>	JUUZ	0.00	0,00	0.00	0.00	5.00	0.078
Mitigation/Developer Fees		8681	40,000.00	40,000.00	54,890.20	40,000.00	0.00	0.0%
Olher Local Revenue			70,000.00	40,000,00	37,330,20	40,000.00	1 0.00	5,676
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Ali Other Transfers In from Ali Others		8799						
		0122	0,00					
TOTAL, OTHER LOCAL REVENUE	<del></del>		40,285.00					0.0%
TOTAL, REVENUES			40,285.00	40,285.00	54,951.00	40,285.00		<u> </u>

Doscription	Resource Codes	Object Codes	Odginal Budgot (A)	Board Approved Operating Budget (B)	Actuals To Date (G)	Projected Year Totals (D)		% Dill Column B&D (F)
CERTIFICATED SALARIES			· · · · · · · · · · · · · · · · · · ·					
Other Certificated Salaries		1900	0.00	0.00		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1300	0.00	0.00	0.00		0.00	0.0%
CLASSIFIED SALARIES			0,00	0.00	0.00	0.00		0,078
		l						
Classified Support Salaries		2200	0.00	0,00	0.00	0.00	0,00	0.0%
Classified Supervisors' and Administrators' Salaries	•	2300	0.00	0.00	0.00	0.00	0.00	0,0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Classified Salaries		2900	80,0	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	. 0.00	0,00	0.00	0.0%
EMPLOYEE BENEFITS							1	
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	00.0	00.0	0.00	00,0	0.00	0.0%
OASDI/Medicare/Allemative		3301-3302	0.00	0.00	0.00	00.0	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0,00	0,0%
Workers' Compensation		3601-3602	00,0	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	00.00	0.00	0.00	0,00	0.0%
OPEB, Activo Employeos		3751-3752	0,00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	***************************************		0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES						·		•
		***	250					
Approved Textbooks and Core Curricula Materials		4100	0.00	1.		0.00	0.00	0.0%
Books and Other Reference Malerials		4200	0.00			. 00,00	. 0.00	. 0.0%
Malerials and Supplies		4300	0.00				0.00	0.0%
Noncapitalized Equipment .		4400	0.0				0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0,0	30,978.00	31,252,55	30,978.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURE	S							
Subagreements for Services		5100	0.0					
Travel and Conferences		5200	0,0					
Insurance		5400-5450						
Operations and Housekeeping Services		5500	0.0	0.0	0,00			0.09
Rentals, Leases, Repairs, and Noncapitalized Improv	ements	5600	8,040.0	8,040.0	5,019,80	8,040.60	0.00	0.01
Transfers of Direct Costs		5710	0.0					0.0
Transfers of Direct Costs - Interfund		5750	0.0	0.0	00.0	0.00	0.00	0,0
Professional/Consulting Services and Operating Expenditures		5800	0,6	0.0	0.0	4,275.0	(4,275.0	D) Ne
Communications		5900	0.	0.0	0.0	0.0	0,0	0.0
TOTAL, SERVICES AND OTHER OPERATING EXP	ENDITURES		8,040.	8,040.0	5,019.8	0 12,315,0	(4,275.0	0) -53.2

Description R	esource Codes	Object Codes	Original Budgot (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals {D}	Dillerence (Gel B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	00.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (oxcluding Transfers of Indirect Costs)								
Olher Transfers Oul								1 1
All Other Transfers Out to All Othors		7299	00.0	00,0	0.00	0.00	0.00	0.0%
Debt Service								
Debl Service - Interest		7438	0,00	0,00	0.00	00,00	0.00	0.0%
Olher Debt Service - Principal		7439	0,00	00,0		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	insts)	* *	0,00	0.00			0.00	0.0%
TOTAL STREET OF TAXABILITY OF THE PROPERTY OF THE PROPERTY OF TAXABLE PROPERTY OF TAXA	~3.03				<u> </u>			
TOTAL, EXPENDITURES			8,040.00	39,018.00	36,272.35	43,293.00	<u> </u>	1

Doscriptlon	Resource Codes Object Co	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Diference C	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0,00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0,0%
INTERFUND TRANSFERS OUT							
To: State School Building Fundi							0 44
County School Facililes Fund	7613	0.00	0.00	0.00	0.00	0,00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	00,0	0.00	0.00	00,0	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	00.0	0.00	00,0	0.00	0.0%
other sources/uses							
SOURCES							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources	0333	0.00	0.00	0,00	0,00	0.00	0.071
Translers 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	0.09
Proceeds from Loase Revenue Bonds	897:				0.00	0,00	0.03
All Other Financing Sources	897:				0.00	0.00	0.07
	021:					0.00	
(c) TOTAL, SOURCES USES		0,0	0,00	0.00	0.00	0,00	0.01
Transfers of Funds from Lapsed/Reorganized LEAs	765	0.0	0,00	0.60	0.00	0.00	0.01
All Other Financing Uses	769	9 0.0	0.00	0.00	00.00	0.00	0.0
_(d) TOTAL, USES		0.0	0.0	0,00	0.00	0.00	0,0
CONTRIBUTIONS						•	
Contributions from Unrestricted Revenues	898	o <u>· o.o</u>	0.0	0.00	0.00	0.00	. 0,0
Contributions from Restricted Revenues	898	0 0.0	0.0	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		. 0.0		•			1
							ļ
TOTAL, OTHER FINANCING SOURCESIUSES (a-b+c-d+e)		0,0	0.0	0.0	0.00		·

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Ross Valley Elementary Marin County

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

21 75002 0000000 Form 25I

Printed: 3/13/2014 12:45 PM

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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	0:  crence  (ci B & D)  (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-8099	. 0.00	0.00	. 0.00	0,00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Olher State Revenue	8300-8599	0.00	0.00	0.00	290,887.00	290,887.00	New
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	290,887.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	·. 0.00	0.00	0.00	0.00	0,00	0.0%
2) Classified Salaries	2000-2999	0,00	0.60	0.00	0.00	00,0	0.0%
3) Employee Benefils	3000-3999	0.00	0.00	0.00	0.00	00.0	0.0%
4) Books and Supplies	4000-4999	00,0	0,00	00,0	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0,00	0.00	0.00	0.00	0,00	0.0%
6) Capital Oullay	6000-6999	0,00	0.00	0,00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0,00	0.00	00.0	0,00	.0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0,00	0.00	0.00	.0.0%
9) TOTAL, EXPENDITURES		0,00	0.00	0.00	0.00	• •	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						.•	
FINANCING SOURCES AND USES (A5 - B9)		0,00	0,00	0,00	290,887.00		<u> </u>
D. OTHER FINANCING SOURCES/USES							
1) interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	290,887,00	(290,887.00	Nov
2) Olher Sourcos/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	. 0.00	0.00	0.09
b) Uses	7630-7699	, 0,00	0.00	0,0	0.00	0,00	0.03
3) Contributions	8980-8999	0.0	0.00	0.00	0,00	0,00	0.03
4) TOTAL, OTHER FINANCING SOURCES/USES		0.0	0.00	0.00	(290,887.00	,	1.

Description	Resource Godes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIF Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES					•			
1) Beginning Fund Balanco a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0,00		0,00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d)			0,00	0,00		0.00		
2) Ending Balance, June 30 (E+F1e)			0.00	0.00	·	0.00	•	
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0,00	0.00		0.00		
Storas		9712	0.00	0.00		0.00		
Prepald Expenditures		9713	0.00	0.00	1	0.00		
All Others		9719	0.00	. 0,00	1	0.00		
b) Legally Restricted Balance c) Committed		9740	0.00	0.00		0.00		•
Slabilization Arrangements		9750	. 0.00	0,00	_	·. 0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0,00		0.00		
Reservo for Economic Uncertainties		9789	0.00	0.00	4	0.00	1.	
Unassigned/Unappropriated Amount		9790	0.00	0.00	<u> </u>	0.00		

### oss Valley Elementary arin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (G)	Projected Year Totals (D)	Morence (tol B & D) (E)	% Dilf Column B & D (F)
FEDERAL REVENUE								
All Olher Federal Revenue		8290	00,0	00.0	0.00	00,0	0.00	0,0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0,00	0.00	0.00	0,0%
OTHER STATE REVENUE								l
School Facilities Apportionments		8545	0.00	0.00	0.00	290,887,00	290,887.00	New
Pass-Through Revenues from State Sources		8587	0,00	0.00	0.00	0.00	0.00	0,0%
All Other State Revenue		8590	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	···		0.00	0.00	0.00	290,887.00	290,887.00	New
OTHER LOCAL REVENUE								
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0,00	0,0%
Intarast		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of investment	ls	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0,00	0.00	0.00	00,00	0.0%
All Other Transfers in from All Others		8799	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES .			0.00	0,00	0.00	290,887.00		<u> </u>

Description	Resource Codes Object Codes	Original Budgot (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Diference (Col B & D) (E)	% Diff Column B&D (F)
CLASSIFIED SALARIES /		**************************************	1				
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	00,0	0,00	0,00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	00,0	0,00	0.00	0.00	0.00	0.6%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0,00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	00,00	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0,00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.80	0.00	0.00	0,00	0.0%
Unemployment Insurance	3501-3502	0,00	0.00	0.00	0.00	0,00	0.0%
Workers' Compensation	3601-3602	00,0	0.00	0.00	0.00	0.00	0.0%
OPE8, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Activo Employees	3751-3752	0.00	0.00	0,00	0.00	0,00	0.0%
PERS Reduction	3601-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0,00	0.00	0.00	0.00	0,00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0,0%
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	. 0.00	. 0,00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0,00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0,00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0,00	0.00	0.0%
Travel and Conferences	5200	0.00	0,00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0,00	0.00	0,00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	00.0	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents 5600	0.00	0,00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.0	. 0.00	. 0,00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0,0	0.00	0.00	0.00	0.00	0,0%
Professional/Consulting Services and							
Operating Expenditures	5800	0.0	0.00	0.00	0.00	0.00	0.03
Communications	5900	0.0	0.00	0,0	0.00	0,00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES	0.0	0.00	0.00	0.00	0.00	0.09

Doscription	Resource Godes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Merence (&B & D) (E)	% Dill Column B & D (F)
CAPITAL OUTLAY								1
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	00,0	0.00	0.00	0.00	0.0%
Buildings and improvements of Buildings		6200	0.00	0,00	0.00	0,00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Librarios		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY	······		0.00	0.00	0.00	0.00	00.0	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	•							
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	00.0	0.08	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.0%
Debt Servica								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0,00	0.0%
Olher Debt Service - Principal		7439	0.00	0.00	0,00	0.00	0.00	0,0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirec	t Costs)		0.00	0.00	0,00	0.00	0.00	0,0%
TOTAL, EXPENDITURES			0.00	0.00	0,00	0.00		

								4, 5,77
Doscription	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Dillerence (Col B & D) (E)	% Dilf Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fundi County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	00,0	0,00	00,0	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.0	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	290,887.00	(290,887.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	290,887,00	(290,687.00)	Naw
OTHER SOURCES/USES								
sources								
Proceeds								1
Proceeds from Sale/Lease-							A CONTRACTOR OF THE CONTRACTOR	
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Olher Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0,00	00,0	~ 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	0.0%
Proceeds from Lease Rovenue Bonds		8973	0.00		0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0,00		0.00		0.00	0.0%
(c) TOTAL, SOURCES USES			8.00	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	00,0	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980		0.00	0.00	0.00	. 0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0,00	. 0.0%
(e) TOTAL, CONTRIBUTIONS			. 0.00	· · · · · · · · · · · · · · · · · · ·	1		. 0.00	
							• • • • •	
TOTAL, OTHER FINANCING SOURCESIUSES (a - b + c - d + e)			0,0	0,00	0.00	(290,887,00		
<u> </u>					_1		J	

Ross Valley Elementary Marin County

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

2175002 0000000 Form 351

Resource	Description	2013/14 Projected Year Totals
Total, Restricte	ed Ralance	0,00

Description	Rosaurco Codes Object Codes	Original Budget (A)	Board Approved Operaling Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dilf Column B & D (F)
A. REVENUES							
		·					ı
1) LCFF/Revenue Limit Sources	8010-8099	. 0.00	. 0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0,00	0,00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	25,000.00	25,000.00	0.00	25,000.00	0.00	0,0%
4) Olher Local Revenue	8600-8799	2,701,500.00	2,701,500.00	0.00	2,701,500.00	0.00	0.0%
5) TOTAL, REVENUES		2,726,500.00	2,726,500.00	0.00	2,726,500.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	. 0.00	0.00	0,00	0,00	0.0%
2) Classified Salaries	2000-2999	0.00	. 0.00	0.00	. 0,00	. 0.00	. 0.0%
3) Employee Benefits	3000-3999	. 0.00	· 0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	· · · 0.00	0.00	0,00	. 0.00	0.00	. 0.0%
5) Services and Other Operating Expenditures	5000-5999	. 0.00	. 00.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Olher Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,887,950.00	1,887,950.00	00,0	1,687,950.00	0.00	0.0%
8) Olher Outgo - Transfers of Indirect Costs	7300-7399	. 0,00	0.00	0.00	0.00	· 0.00	0.0%
9) TOTAL, EXPENDITURES		1,887,950.00	1,887,950.00	0.00	1,887,950.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)		838,550.00	838,550.00	0.00	838,550.00	•	
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0,00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0,00	0.00	0.6%
b) Uses	7630-7699	0.00	0,00	0.00	0.60	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0,00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budgot (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Merence (AB & D) (E)	% Dilf Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			838,550.00	838,550.00	0.00	838,550.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance a) As of July 1 - Unaudiled		9791	3,923,056.99	3,923,066.99		3,923,066.99	0,00	0.0%
b) Audit Adjustments		9793	0.00	00,0		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,923,066.99	3,923,066.99		3,923,066.99	<u>.                                    </u>	
d) Other Restatements		9795	0.00	00.0		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d)			3,923,066.99	3,923,066.99	<b>∵</b>	3,923,066.99		·.
2) Ending Balance, June 30 (E+F1e)			4,761,616.99	4,761,616.99		4,761,616,99		.
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	. 0.00		0.00	· ·	
Stores		9712	0.00	. 0.00	ŀ	0,00		
Prepald Expenditures		9713	. 0,00	0.00	-	0.00	-	
All Others		9719	. 0,00	0,00	4	. 0.00	-	
b) Legally Restricted Balance c) Committed		9740	. 0.00	0.00	1.	0.00	1	· ·
Stabilization Arrangements		9750	0.00	0.00	4	0.00		
Olher Commitments d) Assigned		9760	0.00	0.00	<u>.</u>	0,00		·.
Olher Assignments e) Unassigned/Unappropriated		9780	4,761,616.9	4,761,616.99	9	4,761,616.9	2	
Reserve for Economic Uncertaintles		9789	0.0	. 0.0	<u> </u>	0.0	늬 .	
Unassigned/Unappropriated Amount		9790	0.0	0.0	0	0.0	<u>.</u>	

Ross Valley Elementary Marin County

Description R	tesource Godes	Object Codes	Original Budgot (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Dillerence (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE						•		
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	25,000.00	25,000.00	0.00	25,000.00	0,00	0.0%
Olher Subventions/In-Lieu Taxos		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,000.00	25,000.00	0.00	25,000.00	0.00	0,0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Lovies Secured Roll		8611		0.000.000.00			0.00	0.0%
Unsecured Roll			2,660,000.00	2,660,000.00	00,0	2,660,000.00		
Prior Years' Taxes		8612	11,000.00	11,000.00	00,0	11,000.00	0.00	0.0%
Supplemental Taxes		8613	3,000.00	3,000,00	0.00	3,000.00	0.00	0.0%
Penalilos and interest from Delinquent		8614	26,000.00	26,000,00	0.00	26,000.00	0.00	0.0%
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0,0%
Interest		8560	1,500.00	1,500.00	00,0	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0,00	00.0	0.00	0.0%
All Other Transfors in from All Others		8799	0.00	0.00	00.0	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	****		2,701,500.00	2,701,500.00	0.00	2,701,500.00	0.00	0.0%
TOTAL, REVENUES			2,726,500.00	2,726,500.00	0.00	2,726,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Servico								
Bond Redemptions		7433	890,415.00	890,415.00	0.00	890,415.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	997,535.00	997,535.00	0.00	997,535,00	0.00	0.0%
Debt Service - Interest		7438	0.00	0,00	0.00	0.00	0,00	0.07
Other Debt Servico - Principal		7439	0,00	0.00	0,00	0.00	0.00	0.03
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		1,887,950.00	1,887,950.00	0.00	1,887,950.00	0.00	0.03
TOTAL, EXPENDITURES			4 *** ***					ľ
IUIAL, EAFERDITURES			1,887,950.00	1,887,950.00	0.00	1,887,950.00	1	1

Description	Rosource Gades	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Ofference (ciB & D) (E)	% Dill Column B & D (F)
INTERFUND TRANSFERS								
Interfund transfers in								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		·····	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0,00	0.00	0.00	0.00	0,00	0.0%
Olher Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								1
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0,00	0.00	0.00	0.0%
All Other Financing Sources	•	8979	. 0.00	0,00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		***************************************	0,00	0.00	0.00	0.00	0.00	0.0%
USES								
Translers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0,00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00			. 0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0,00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.0%
TOTAL, OTHER FINANCING SOURCESIUSES (a - b + c - d + e)			0.0	0.0	0,0	0.00		

127/278

Ross Valley Elementary Marin County

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

2175002 0000000 Form 511

Printed: 3/13/2014 12:46 PM

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

## 2013-14 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

	128/278
21	30
	Form 561

Description R	esource Codes Object	Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Merence (of B & D) (E)	% Dilf Column B & D (F)
A. REVENUES					•			
1) LCFF/Revenue Limit Sources	8010-	8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-	8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Olher State Revenue	8300-	8599	0.00	00,0	0.00	0,00	0.00	0.0%
4) Other Local Revenue	8600-	8799	0.00	0.00	0.00	0.00	00,0	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES			•. • •					· .
1) Certificated Salaries	1000	-1999		. 0,00	0.00	0,00	0.00	0.0%
2) Classified Salaries	2000	2999		0,00	. 00.00	0.00	0.00	0.0%
3) Employee Bonefils	3000	-3999	0.00	0.00	: 0.00	. 0.00	0.00	· · 0,0%
4) Books and Supplies	4000	4999	. <u>.</u> <u>.</u> <u>.</u> <u>.</u>	0.00	0.00	0,00	. 0.00	0.0%
5) Services and Other Operating Expenditures	5000	-5999	. 0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000	-6999	. 0,00	00.0	0.00	0.00	0,00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		-7299, )-7499	0.00	0.00	0.00	32,716,67	(32,716.67)	New
8) Other Outgo - Transfers of Indirect Costs	7300	7399	0.00	0.00	0.00	. 0,00	0.00	0.6%
9) TOTAL, EXPENDITURES			0.00	0.00	0,00	32,716.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)	***		0.00	0.00	0.00	(32,716.67	•	
D. OTHER FINANCING SOURCESIUSES								
1) Interfund Transfers a) Transfers In	890	0-8929	0.00	0.00	0.00	164,263.82	164,263,82	New
b) Transfers Out	760	0-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses     a) Sources	893	0-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	763	0-7699	0.0	0.00	0.00	0.00	0.00	0.0%
3) Contributions	898	0-8999	0.0	0.0	0.00	0.00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCESIUSES		-	0.0	0.0	0.00	164,263.82		

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## 2013-14 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Godes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Dillerence (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	131,547.15		·
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balanco a) As of July 1 - Unaudiled		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c+F1d)			0.00	00.0		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		131,547.15		
Components of Ending Fund Balance a) Nonspendable				•			•	
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepald Expenditures		9713	0.00	0,00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Légally Restricted Balance     c) Committed		9740	. 0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00	•	
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Olher Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		131,547.15		
Reserve for Economic Uncertainties		9789	0.00	. 0,00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		

## 2013-14 Second Interim Debt Service Fund Revenues, Expenditures, and Changes in Fund Balance

scription Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Ofference (	% Dill Column B & D (F)
DERAL REVENUE	OS/LOCOUCS	(A)		(C)			
di Other Federal Rovenuo	8290	0.00	0,00	0.00	0.00	0.00	0.0%
OTAL, FEDERAL REVENUE		0.00	0,00	0.00	0.00	0.00	0.0%
THER STATE REVENUE							
All Other State Revenue	8590	0.00	0.00	0.00	00,0	0.00	0,0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00	0,0%
THER LOCAL REVENUE							
Interest	8660	0.00	0,00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		00.0	0.00	0.00	0.00	0,00	0.0%
OTAL, REVENUES		0.00	0.00	0.00	0.00		
THER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Debt Servićo - Interest	7438	. 0,00	0.00	0,00	32,716.67	(32,716.67)	Nev
Olher Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.03
TOTAL, OTHER OUTGO (oxcluding Transfers of Indirect Costs)		0.00	0,00	0.00	32,716,67	(32,716,67)	Ne
TOTAL, EXPENDITURES  NTERFUND TRANSFERS		0.00	0.00	0.00	32,716.67		
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	0.00				164,263.82	Ne
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0,00	0.00	164,263,82	164,263.82	No
INTERFUND TRANSFERS OUT							ı
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0,00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.0	0.0	0.0	0.00	0.00	0.
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.0	0.0	0.0	0,0	0,00	
(e) TOTAL, SOURCES	03/1	0.0					1
USES	***************************************	0.0	5.0	3.0	3	0.00	
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0,0					
(d) TOTAL, USES		0,0	0.0	0.0	0,0	0.0	1 0
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	8980	0.	0.0	0.0	0.0	0.0	0
Contributions from Restricted Rovenues	8990	0.		0.0	0.0		0
(e) TOTAL, CONTRIBUTIONS			00 0.	00 . 0.	0.0	0.0	o .
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			go o.	oo o.	00 164,263.		ŀ

131/278

Ross Valley Elementary Marin County

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

21 75002 0000000 Form 561

Printed: 3/13/2014 12:46 PM

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

escription	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-8) (E)	PERCENTAGE DIFFERENCE (Col. E/B) (F)
LEMENTARY						
1. General Education	2,207.94	2,187.91	2,196,64	2,196.64	8,73	0%
2. Special Education IIGH SCHOOL	12,32	12.32	7.02	7.02	(5.30)	-43%
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education COUNTY SUPPLEMENT	0,00	0.00	0.00	0.00	0,00	0%
5. County Community Schools	0,00	0.00	0.00	0.00	0,00	0%
6. Special Education	5,81	5.81	5,81	5.81	0,00	0%
7. TOTAL, K-12 ADA	2,226.07	2,206.04	2,209,47	2,209.47	3,43	0%
ADA for Necessary Small     Schools also included     in lines 1 - 4.	0.00	0.00	0,00	0.00	0.00	0%
9. Regional Occupational CentersiPrograms (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					T	
14. Adulls in Correctional Facilities	0.0	0.00	. 0.00	00.0	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	2,226.0	7 2,206.0	4 2,209.4	7 2,209.47	3,43	3 0%
16. Elementary*						
17. High School*  18. TOTAL, SUPPLEMENTAL HOURS						

Description COMMUNITY DAY SCHOOLS - Additional Fur	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)
	lus					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	00.0 ##################################	0.00	0.00	0.00	0%
•						
20. HIGH SCHOOL  a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  b. 7th & 8th Hour Pupil Hours (Hours)*	0.00 ספינים או לאינו אינו אינו אינו אינו אינו אינו אינו	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS 21. Charter ADA funded thru the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line						
30 in Form RLI) b. All Olher 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%
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 VO	LUNTARY PUPIL TRAN	SFER				
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0,00	0.00	0,00	0%
BASIC AID OPEN ENROLLMENT						7
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0,00	0%

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

3,000,00 3,426,893.70 32,784,44	2,335,074.00  1,210.424.00  0.00  0.00  0.00  17,241.00  0.00  1,227,665.00  123,485.00  122,6651.00  54,414.00  7,935.00  186,795.00  0.00  1,637.00  0.00  496,917.00	4,177,392,00) 1,210,424,00 1,040,00) 0,00 0,00 0,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	5,129,406.00 1,714,184.00 3,416.00 0,00 5,599.00 223,000.00 6,935.00 0,00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 231,073.00 0,00 (52,352.00) 0,00 1,950,057.00	1,210,424,00 197,693,00 0,00 38,964,00 446,000,00	4,947,706,00  0.00  75,497.00  0.00  285,039.00  17,522.00  0.00  0.00  378,058.00  1,028,371.00  280,277.00  291,560.00  146,106.00  0.00  47,517.00  0.00  1,846,391.00	3,573,641.00  503,761.00 2,880,288.00 0.00 34,716.00 (357,524.00) 2,067,334.00 0.00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00 1,757,812.00	7,552,960,00  0,00  176,935,00  0,00  88,963,00  712,911,00  0,00  978,809,00  1,022,612,00  270,525,00  295,414,00  37,877,00  176,892,00  0,00  3,466,00  0,00  1,805,786,00	484.169.0 484.169.0 0.0 31.909.0 0.0 0.0 0.0 516,078.0 1,023,475.0 287.091.0 292,380.0 40,494.0 108,213.0 0.0 0.0 1,754,211.0 1,754,211.0
3,426,893.70	1,210,424.00	1,210,424,00 1,040,00 0,00 0,00 30,200,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 172,720,00 0,00 27,707,00 0,00 694,323,00	1,714,184.00 3,416.00 0.00 5,599.00 223,000.00 6,935.00 0.00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 231,073.00 (52,352.00) 0.00 (52,352.00) 1,950,057.00	1,210,424.00 197,693.00 0,00 38,964.00 446,000,00 179,764.00 0,00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0,00 4,138.00 0,00 0,00	0.00 75,497.00 0.00 0.00 285,039.00 17,522.00 0.00 378,058.00 1,028,371.00 280,277.00 291,560.00 52,560.00 146,106.00 0.00 47,517.00	503,761.00 2,880,288.00 0.00 34,716.00 (357,524.00) 2,067,334.00 0,00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00	0.00 176,935.00 0.00 0.00 88,963.00 712,911.00 0.00 978,809.00 1,022,612.00 270,525.00 295,414.00 37,877.00 176,892.00 0.00 3,466.00 0.00	484,169. 0. 0. 31,909. 0. 0. 0. 0. 516,078. 1,023,475.( 287,091.( 292,380.( 40,494.( 108,213.( 0.0 2,558.( 0.0 0.0
3,426,893.70	0.00 0.00 0.00 0.00 17,241.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	1,040,00 0,00 30,200,00 0,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	3,416,00 0,00 5,599,00 223,000,00 6,935,00 0,00 1,953,134,00 990,162,00 345,872,00 298,553,00 136,749,00 231,073,00 (52,352,00) 0,00 0,00 1,950,057,00	197,693.00	75,497,00	2,880,288.00 0.00 34,716.00 (357,524.00) 2,067,334.00 0.00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 0.00 0.00	176,935,00	0. 31,909. 0. 31,909. 0. 0. 0. 0. 516,078.0 1,023,475.0 287,091.0 292,380.0 40,494.0 0.0 2,558.0 0.0
3,426,893.70	0.00 0.00 0.00 0.00 17,241.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	1,040,00 0,00 30,200,00 0,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	3,416,00 0,00 5,599,00 223,000,00 6,935,00 0,00 1,953,134,00 990,162,00 345,872,00 298,553,00 136,749,00 231,073,00 (52,352,00) 0,00 0,00 1,950,057,00	197,693.00	75,497,00	2,880,288.00 0.00 34,716.00 (357,524.00) 2,067,334.00 0.00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 0.00 0.00	176,935,00	0. 31,909. 0. 31,909. 0. 0. 0. 516,078. 1,023,475.( 287,091.( 292,380.( 40,494.( 108,213.( 0.0 2,558.0 0.0
3,426,893.70	0.00 0.00 0.00 0.00 17,241.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	1,040,00 0,00 30,200,00 0,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	3,416,00 0,00 5,599,00 223,000,00 6,935,00 0,00 1,953,134,00 990,162,00 345,872,00 298,553,00 136,749,00 231,073,00 (52,352,00) 0,00 0,00 1,950,057,00	197,693.00	75,497,00	2,880,288.00 0.00 34,716.00 (357,524.00) 2,067,334.00 0.00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 0.00 0.00	176,935,00	0. 31,909. 0. 31,909. 0. 0. 0. 516,078. 1,023,475. 287,091. 292,380. 40,494. 108,213. 0. 2,558. 0.0
3,426,893.70	0.00 0.00 17,241.00 0.00 17,241.00 0.00 1,227,665.00 123,485.00 122,6651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	0.00 0.00 30,200.00 0.00 0.00 1,241,664.00 136,199.00 149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	0,00 5,599,00 223,000,00 6,935,00 0,00 1,953,134,00 990,162,00 345,872,00 298,553,00 136,749,00 231,073,00 (52,352,00) 0,00 0,00 1,950,057,00	0.00 38,964.00 446,000.00 179,764.00 0.00 0.00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	0.00 0.00 285,039,00 17,522,00 0.00 0.00 378,058,00 1,028,371,00 280,277,00 291,560,00 146,106,00 0,00 47,517,00 0.00	0.00 34,716.00 (357,524.00) 2.067,334.00 0.00 0.00 5,128,575.00 1.014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00 0.00	0,00 0,00 88,963,00 712,911.00 0,00 0,00 978,809,00 1,022,612.00 270,525.00 295,414.00 37,877.00 176,892.00 0,00 3,466.00 0,00	0, 31,909. 0. 0. 0. 0. 516,078. 1,023,475. 287,091. 292,380. 40,494. 108,213. 0. 2,558. 0.0
3,426,893.70	0.00 0.00 17,241.00 0.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	0.00 30,200.00 0.00 0.00 1,241,664.00 136,199.00 149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	5,599,00 223,000.00 6,935.00 0.00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	38,964.00 446,000.00 179,764.00 0.00 0.00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	0.00 285,039,00 17,522,00 0,00 0,00 378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00	34,716.00 (357,524.00) 2.067,334.00 0.00 0.00 5,128,575.00 1.014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00	0,00 88,963,00 712,911.00 0,00 0,00 978,809,00 1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00	31,909, 0. 0. 0. 516,078. 1,023,475, 287,091, 292,380,0 40,494,0 0,0 2,558,0 0,0
3,426,893.70	0.00 17,241.00 0.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	30,200,00 0,00 0,00 1,241,664.00 136,199,00 149,797.00 76,181.00 131,719.00 172,720.00 0,00 27,707.00 0,00 694,323.00	223,000.00 6,935.00 0.00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	446,000.00 179,764.00 0.00 0.00 2,072,845.00 1.035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	285,039,00 17,522,00 0,00 0,00 378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00 0,00	(357,524,00) 2,067,334,00 0,00 0,00 5,128,575,00 1,014,373,00 273,663,00 293,250,00 39,685,00 133,816,00 0,00 3,025,00 0,00 0,00	88,963,00 712,911,00 0,00 0,00 978,809,00 1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00	0. 0. 0. 516,078. 1,023,475. 287,091. 292,380. 40,494. 108,213.0 0.0 2,558.0 0.0
3,426,893.70	17,241.00 0.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	0,00 0,00 0,00 1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	6,935,00 0,00 1,953,134,00 990,162,00 345,872,00 298,553,00 136,749,00 231,073,00 0,00 (52,352,00) 0,00 0,00 1,950,057,00	179,764,00 0.00 0.00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	17,522,00 0,00 0,00 378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00 0,00	2,067,334.00 0,00 0,00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00	712,911,00 0,00 0,00 978,809,00 1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00	0. 0. 516,078. 1,023,475. 287,091. 292,380. 40,494. 108,213. 0.0 2,558.0
3,426,893.70	0.00 0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	0.00 0.00 1,241,654.00 136,199.00 149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	0,00 0,00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 231,073.00 0,00 (52,352.00) 0,00 0,00 1,950,057.00	0.00 0.00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00	0,00 0,00 378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00	0,00 0,00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00	0,00 0,00 978,809,00 1,022,612.00 270,525.00 295,414.00 37,877.00 176,892.00 0,00 3,466,00 0,00	0. 0. 516,078. 1,023,475. 287,091. 292,380. 40,494. 108,213. 0.0 2,558.0
3,426,893.70	0.00 1,227,665.00 123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00	0,00 1,241,664.00 136,199.00 149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 694,323.00	0.00 1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 0.00 (52,352.00) 0.00 1,950,057.00	0,00 2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00	0,00 378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00	0.00 5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00 0.00	0.00 978,809,00 1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0.00 3,466,00 0,00	0.0 516,078.1 1,023,475.1 287,091.0 292,380.0 40,494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	1,227,665.00  123,485.00  122,651.00  54,414.00  7,935.00  186,795.00  0.00  1,637.00  0.00  496,917.00  0.00	1,241,664,00 136,199,00 149,797,00 76,181,00 131,719,00 172,720,00 0,00 27,707,00 0,00 694,323,00	1,953,134.00 990,162.00 345,872.00 298,553.00 136,749.00 231,073.00 0.00 (52,352.00) 0.00 1,950,057.00	2,072,845.00 1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	378,058,00 1,028,371,00 280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00 0,00	5,128,575.00 1,014,373.00 273,663.00 293,250.00 39,685.00 133,816.00 0.00 3,025.00 0.00 0.00	978,809,00 1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00 0,00	516,078.0 1,023,475.0 287,091.0 292,380.0 40,494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	123,485.00 122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 496,917.00 0.00	136,199.00 149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 694,323.00	990,162.00 345,872.00 298,553.00 136,749.00 231,073.00 0.00 (52,352.00) 0.00 1,950,057.00	1,035,336.00 283,688.00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00	1,028,371.00 280,277.00 291,560.00 52,560.00 146,106.00 0.00 47,517.00 0.00	1,014,373,00 273,663,00 293,250,00 39,685,00 133,816,00 0.00 3,025,00 0.00	1,022,612,00 270,525,00 295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00	1,023,475.0 287,091.0 292,380.0 40,494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 0.00 496,917.00	149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	345,872.00 298,553.00 136,749.00 231,073.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	283,688,00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00	280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00	273,663,00 293,250,00 39,685,00 133,816,00 0.00 3,025,00 0.00	270,525.00 295,414.00 37,877.00 176,892.00 0.00 3,466.00 0.00	287,091.0 292,380.0 40,494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	122,651.00 54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 0.00 496,917.00	149,797.00 76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	345,872.00 298,553.00 136,749.00 231,073.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	283,688,00 292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00	280,277,00 291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00	273,663,00 293,250,00 39,685,00 133,816,00 0.00 3,025,00 0.00	270,525.00 295,414.00 37,877.00 176,892.00 0.00 3,466.00 0.00	287,091.0 292,380.0 40,494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	54,414.00 7,935.00 186,795.00 0.00 1,637.00 0.00 0.00 496,917.00	76,181.00 131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	298,553.00 136,749.00 231,073.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	292,006.00 129,498.00 182,745.00 0.00 4,138.00 0.00 0.00	291,560,00 52,560,00 146,106,00 0,00 47,517,00 0,00	293,250,00 39,685,00 133,816,00 0.00 3,025,00 0.00 0.00	295,414,00 37,877,00 176,892,00 0,00 3,466,00 0,00	292,380,0 40,494,0 108,213.0 0,0 2,558,0 0,0
3,426,893.70	7,935.00 186,795.00 0.00 1,637.00 0.00 0.00 496,917.00	131,719.00 172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	136,749.00 231,073.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	129,498,00 182,745.00 0.00 4,138.00 0.00 0.00	52,560.00 146,106.00 0.00 47,517.00 0.00 0.00	39,685.00 133,816.00 0.00 3,025.00 0.00 0.00	37,877.00 176,892.00 0.00 3,466.00 0.00 0.00	40.494.0 108,213.0 0.0 2,558.0 0.0
3,426,893.70	186,795.00 0,00 1,637.00 0,00 0,00 496,917.00	172,720.00 0.00 27,707.00 0.00 0.00 694,323.00	231,073.00 0.00 (52,352.00) 0.00 0.00 1,950,057.00	182,745.00 0.00 4,138.00 0.00 0.00	146,106,00 0,00 47,517,00 0,00 0,00	133,816.00 0,00 3,025.00 0,00 0,00	176,892.00 0.00 3,466.00 0.00 0.00	108,213.0 0.0 2,558.0 0.0
3,426,893.70	0,00 1,637.00 0,00 0,00 496,917.00	0,00 27,707.00 0.00 0.00 694,323.00	0.00 (52,352.00) 0.00 0.00 1,950,057.00	0,00 4,138,00 0,00 0,00	0,00 47,517.00 0,00 0,00	0.00 3,025.00 0.00 0.00	0,00 3,466,00 0,00 0,00	0.0 2,558.0 0.0 0.0
3,426,893.70	1,637.00 0,00 0,00 496,917.00	27,707.00 0.00 0.00 694,323.00	(52,352.00) 0.00 0.00 1,950,057.00	4,138,00 0,00 0,00	47,517,00 0,00 0,00	3,025,00 0,00 0,00	3,466,00 0,00 0,00	2,558.0 0.0 0.0
3,426,893.70	0.00 0.00 496,917.00	0,00 0,00 694,323.00	0.00 0.00 1,950,057.00	0.00	0.00 0.00	0.00	0.00	0.0
3,426,893.70	0.00 496,917.00	0.00 694,323.00	0.00 1,950,057.00	0.00	0.00	0.00	0,00	0.0
3,426,893.70	496,917.00	694,323.00	1,950,057.00				~~~~	
3,426,893.70	0,00			1,927,411.00	1,846,391.00	1,757,812.00	1,806,786.00	1,754,211.0
3,426,893.70		0.00			***************************************			
3,426,893.70		0.00		1	1	1		
3,426,893.70		กดกไ			1	[		
			0.00	0.00	0.00	0.00	0,00	0.0
32.784.44	1,499,350.00	589,068,00	58,895.00	190,607.00	0.00	513,386,00	227,018,00	17,857.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00
0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
3,462,678.14	1,499,350.00	589,068.00	58,895.00	190,607.00	0.00	513,386.00	227,018.00	17,857.00
								(76,990.00
			<del></del>					0.00
					······································			0.00
								0.00
1,255,816.82	387,780.00	184,395.00	155,906.00	423,807.00	(94,268.00)	(95,170,00)	(39,881.00)	(76,990.00)
.1		.1						
0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 202 061 32	1 111 570 00	404 672 00	(07.044.00)	(232 200 00)	94 369 00	500 EEG 00	255 000 00	94,847,00
		1						
			7					5,848,596.00
	4,177,392.00	5,129,406.00	5,035,472.00	4,947,705.00	3,073,047,00	7,002,000.00	0,001,002,00[	0,040,050,00
			*********					
されば、いかいのではない。	3,462,678,14  739,015,34  12,611,00  0,00  504,190,48  1,255,816,82  0,00  2,205,861,92	739,015,34 387,780.00 12,611.00 0.00 0.00 0.00 504,190.48 0.00 1,255,816.82 387,780.00 0.00 0.00 2,205,081.32 1,111,570.00 1,842,318.00	739,015.34 387,780.00 184,395.00 12,611.00 0.00 0.00 0.00 0.00 0.00 504,190.48 0.00 0.00 1,255,816.82 387,780.00 184,395.00 0.00 0.00 0.00 2,206,051,92 1,111,570.00 404,673.00 1,842,318.00 952,014.00	739,015.34 387,780.00 184,395.00 155,906.00 12,611.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	739,015,34 387,780.00 184,395.00 155,906.00 (61,157.00) 12,611.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	739,015,34         387,780.00         184,395.00         155,906.00         (61,157.00)         (94,268.00)           12,611,00         0.00         0.00         0.00         0.00         0.00         0.00           0.00         0.00         0.00         0.00         0.00         0.00         0.00           504,190,48         0.00         0.00         0.00         484,964.00         0.00           1,255,816.82         387,780.00         184,395.00         155,906.00         423,807.00         (94,268.00)           0,00         0.00         0.00         0.00         0.00         0.00         0.00           2,206,061,32         1,111,570.00         404,673.00         (97,011.00)         (233,200.00)         94,268.00           1,842,318.00         952,014.00         (93,934.00)         (87,766.00)         (1,374,065.00)	739,015,34         387,780.00         184,395.00         155,906.00         (61,157.00)         (94,268.00)         (95,170.00)           12,611,00         0.00	739,015,34         387,780.00         184,395.00         155,906.00         (61,157.00)         (94,268.00)         (95,170.00)         (39,881.00)           12,611.00         0.00

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						I .			
	Object	March	April	****					
AOTUM O TUDOU OU TUE MONTU OF		lasteresent eresee	ADIN	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	1								
A. BEGINNING CASH	recrualy	E 040 500 00	6 407 604 60	2000 000 000 000 000 000 000 000 000 00	502000 VP V 02000		To Vicence of the second		a concurrence de la conce
	price recoverances	5,848,596.00	5,107,631.00	3,028,839.00	299,062.0	o been and a second	Charles Contractor (CA)	PARTICIONES POR PROPERTORIO	STORY WHITE AND COME
B. RECEIPTS  LCFF/Revenue Limit Sources						1			
Principal Apportionment	8010-8019	671,751,00	52,077.00	0.00	3,283,178.0	0.00		40.040.000.0	
	8020-8079	0,00	0.00						
Property Taxes	1							· • · · · · · · · · · · · · · · · · · ·	
Miscellaneous Funds	8080-8099 8100-8299	0.00 69,244,00	0.00	0.00					
Federal Revenue		0.00	0.00	0.00	<del></del>			·}	
Other State Revenue	8300-8599 8600-8799	525,909,00	0.00	58,354,00	2,137,971,0			·	···
Other Local Revenue								·}	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.0		<u> </u>		
All Other Financing Sources	8930-8979	0.00	0.00	0,00	0.00		<del></del>	· · · · · · · · · · · · · · · · · · ·	
TOTAL RECEIPTS		1,266,904.00	52,077.00	58,354.00	6,095,152.00	228,625,48	0.00	21,197,940.48	21,197,940.48
C. DISBURSEMENTS		4 848 844 88	4 000 004 00	4 000 400 00	4 044 040 0	007.440.00		40.004.040.0	
Certificated Salaries	1000-1999	1,016,614.00	1,026,021.00	1,009,166.00	1,011,318.00		\$	<del> </del>	•
Classified Salaries	2000-2999	281,962.00	275,123,00	273,743.00	218,696,00		<del></del>		·
Employee Benefits	3000-3999	334,418.00	324,803,00	332,282.00	413,482,00	_ <del>_</del>			
Books and Supplies	4000-4999	84,485,00	43,802.00	50,561,00	175,989.00			<u> </u>	
Services	5000-5999	259,668,00	224,596.00	1,091,052.00	460,928,98		0.00		
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00		0.00		·
Other Outgo	7000-7499	30,722,00	236,524.00	31,327.00	179,615,00		0.00	604,765.04	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	33,361.00	<del></del>	0.00		
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00		0.00		·
TOTAL DISBURSEMENTS		2,007,869,00	2,130,869.00	2,788,131.00	2,493,389.98	1,215,028.71	0.00	22,869,195.69	22,869,195.69
D. BALANCE SHEET TRANSACTIONS	1		1						
<u>Assets</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00		0.00	0.00	
Accounts Receivable	9200-9299	0.00	0,00	0.00	330,228,00		0.00	3,426,409.00	
Due From Other Funds	9310	0.00	0,00	0.00	32,784,44		0.00	32,784,44	A Print of the Control of the Control of the Control
Stores	9320	0.00	0.00	0.00	0.00		0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00		0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00		0.00	0.00	
SUBTOTAL ASSETS	- 1	0.00	0.00	0.00	363,012.44	0.00	0.00	3,459,193.44	
Liabilities					070 101 00			700 040 00	
Accounts Payable	9500-9599	0.00	0.00	0.00	378,401.00	·	0.00	739,016.00	
Due To Other Funds	9610	0,00	0,00	0.00	12,611.00		0.00	12,611.00	
Current Loans	9640	0.00	0.00	0.00	0.00	<u> </u>	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0,00		0.00	484,964.00	
SUBTOTAL LIABILITIES	ŀ	0.00	0.00	0,00	391,012.00	0.00	0.00	1,236,591.00	
Nonoperating	I								
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS	j	0.00	0.00	0.00	(27,999.56)	0.00	0.00	2,222,602.44	
E. NET INCREASE/DECREASE		0,00	0.00	0.00	(27,595,55)	0.00	0.001	2,222,002,44	**************************************
(B-C+D)	1	(740,965.00)	(2,078,792.00)	(2,729,777.00)	3,573,762,46	(986,403.23)	0.00	551,347.23	(1,671,255.21)
F. ENDING CASH (A + E)		5,107,631.00	3,028,839.00	299,062.00	3,872,824.46	620,6294.20	SIMPOPASSES	YER STEEL SEED	25/27/2005/2005
	9	Marcay Page 1							PER CONTRACTOR
G. ENDING CASH, PLUS CASH	Įš							2,886,421.23	
ACCRUALS AND ADJUSTMENTS		u , ser ai seres. Processor foi St	ere with a restrict the Professor No.	The Control of the Co	man tions, retraditions,	18 44-74 20-1 2 20-1 400 1 74-74-74-74-74-74-74-74-74-74-74-74-74-7	······································	الكرا عدرتان الكراء	terror per a minimum tellin

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		Beginning Balances								
	Object	EE(Rep.Oply)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF		SYSTEM			najestik tipa					
(Enter Month Name):		MANAGE AND A	Transaction (ACA)							
A. BEGINNING CASH	SWEEKS		3,872,824,46	4,664,763,94	4,993,131.94	4,644,784.23	4,767,919,23	3,132,110.23	6,345,510,23	6,526,139.
B. RECEIPTS						į				
LCFF/Revenue Limit Sources	l				1	ĺ		·		
Principal Apportionment	8010-8019		1,426,919.00	1,426,919.00	1,912,135.00	1,426,919.00	0.00	485,217.00	570,768,00	646,870.
Property Taxes	8020-8079		0.00	10,709.00	3,524.00	200,370.00	79,457.00	1,931,148.00	100,185,00	34,546.
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0,00	0.00	0.00	0,00	0
Federal Revenue	8100-8299	105000000000000000000000000000000000000	0.00	0.00	5,665.00	41,546.00	0.00	118,974.00	1,259.00	12,590
Other State Revenue	8300-8599		0,00	17,536.00	129,405.00	258,810,00	145,731.00	15,722.00	12,590,00	0
Other Local Revenue	8600-8799		11,953.00	. 0.00	5,976.00	179,293,00	17,929.00	2,569,872.00	1,308,842,00	0
Interfund Transfers in	8910-8929	S1201606464	0.00	0.00	0.00	0,00	0,00	0.00	0,00	0
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL RECEIPTS			1,438,872.00	1,455,164.00	2,056,705.00	2,106,938.00	243,117.00	5,120,933.00	1,993,644.00	694,006.
C. DISBURSEMENTS							. ]			
Certificated Salaries	1000-1999		126,450.00	139,419.00	1,014,843.00	1,061,316.00	1,054,831.00	1,018,085.00	1,051,589.00	1,080,770.
Classified Salaries	2000-2999		125,290.00	153,097.00	353,998.00	290,823,00	286,823.00	286,198.00	280,262.00	279,324.
Employee Benefits	3000-3999		55,431.00	77,816,00	305,579.00	298,828,00	298,472.00	312,330.00	317,305.00	325,832.
Books and Supplies	4000-4999		11,000.00	184,214.00	191,373.00	181,245.00	73,511.00	137,942.00	45,748.00	93,067.
Services	5000-5999		150,781.00	139,536,00	186,560.00	147,459.00	117,814.00	149,503,00	116,280.00	596,991.
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.
Other Outgo	7000-7499		1,597.00	27,705.00	(52,311.00)	4,132.00	47,475,00	3,475,00	1,831.00	2,677.0
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.0
TOTAL DISBURSEMENTS			470,549.00	721,787.00	2,000,042.00	1,983,803.00	1,878,926.00	1,907,533.00	1,813,015.00	2,378,661,0
D. BALANCE SHEET TRANSACTIONS										
Assets							1			
Cash Not In Treasury	9111-9199	3,000,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Accounts Receivable	9200-9299	228,625,48	228,625.48	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prepaid Expenditures	9330	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
SUBTOTAL ASSETS		231,625,48	228,625,48	0.00	0.00	0.00	0.00	0.00	0.00	0.0
labilities	1									
Accounts Payable	9500-9599	1,215,028.71	405,009.00	405,009.00	405,010.71	0.00	0.00	0.00	0.00	0.0
Due To Other Funds	9610	0.00	0.00	0.00	0.00	• 0.00	0.00	0.00	0.00	0.0
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
SUBTOTAL LIABILITIES	- 1	1,215,028,71	405,009.00	405,009.00	405,010.71	0.00	0.00	0.00	0.00	0.0
onoperatino	Ĭ								4	
Suspense Clearing	9910	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET									4	
TRANSACTIONS	.]	(983,403,23)	(176,383.52)	(405,009.00)	(405,010,71)	0.00	0.00	0.00	0.00	0.0
. NET INCREASE/DECREASE	i i								5 July 1	
	<u>}</u>	125-200 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 125 AM 1	791,939.48	328,368.00	(348,347.71)	123,135,00	(1,635,809,00)	3,213,400.00	180,629.00	(1,684,655.00)
(B-C+D)	13	*** The Table 44, 54, 55, 15, 10, 11, 11	101,000,701							
(B - C + D) ENDING CASH (A + E) ENDING CASH, PLUS CASH		30-00 VIVIL 915-00	4,664,763,94	4,993,131,94	4,644,784.23	4,767,919.23	3,132,110.23	6,345,510.23	6,528,139.23	4,841,484.23

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Wann County	7			Cashilow vvo	rksheet - Budget Ye	ear (2)	<del></del>	Ţ-	.,
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February								
A. BEGINNING CASH	Meansaron	4,841,484.23	4,521,871.23	3,418,095.2	1,974,497.23	REPORT OF THE PROPERTY OF	KURWANIEN	E STRAIGHT AGENCATA	S STOREME SALES
B. RECEIPTS							1		
LCFF/Revenue Limit Sources	ĺ								
Principal Apportionment	8010-8019	1,002,714.00	413,997.00	331,197.00	1,810,006.00	1,805,841.00	0.00	13,259,502.0	11,453,661
Property Taxes	8020-8079	65,638.00	542,380.00						
Miscellaneous Funds	8080-8099	0,00	0,00	0.00	0,00	0,00	0.00	0.00	
Federal Revenue	8100-8299	69,244.00	0.00	0.00	339,925.00	40,287,00	0.00	629,490,00	
Other State Revenue	8300-8599	0.00	0.00	0.00		0,00			
Other Local Revenue	8600-8799	531,904.00	0.00			65,043.00			
Interfund Transfers In	8910-8929	0.00	0.00			0.00	<del></del>		<del></del>
All Other Financing Sources	8930-8979	0.00	0.00			0.00			
TOTAL RECEIPTS	0000-0010	1,669,500.00	956,377.00			1,911,171,00			
C. DISBURSEMENTS		1,005,000.00	330,077.00	301,102,00	0,002,010,00	7,511,171,00	0,00	20,000,474.00	22,024,033
	1000-1999	4 040 040 00	4 050 670 00	4 004 007 00	4 007 500 00	92,946.00	0,00	40 007 000 00	44.004.070
Certificated Salaries		1,042,943.00 278,387.00	1,052,670.00 271,513.00			92,946.00 35,831.00			
Classified Salaries	2000-2999								
Employee Benefits	3000-3999	333,649.00	323,700.00			160,607.00	0.00		
Books and Supplies	4000-4999	113,497.00	58,669.00	67,749.00		351,665.00	0.00		811,757
Services	5000-5999	196,782.00	169,948.00	217,227.00	347,563,00	19,167.00	0.00		2,521,896
Capital Outlay	6000-6599	0.00	0.00	0.00		0.00	0,00		
Other Outgo	7000-7499	23,855.00	183,653.00	24,277.00		61,797.00	0.00		601,618
Interfund Transfers Out	7600-7629	0.00	0.00	0.00		0.00	0.00	0.00	0
All Other Financing Uses	7630-7699	0.00	0.00	0,00	0.00	0,00	0.00	0.00	0
TOTAL DISBURSEMENTS		1,989,113.00	2,060,153.00	1,945,330.00	2,386,204.00	722,013.00	0.00	22,257,129.00	22,029,163
D. BALANCE SHEET TRANSACTIONS	I								
Assets .	- 1	j							800 A 14 5 1
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	228,625,48	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Stores	9320	0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0,00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00		0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS	Ī	0.00	0.00	0.00	0,00	0,00	0.00	228,625,48	
iabilities	ſ								
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	1,215,028,71	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Current Loans	9640	0.00	0,00	0,00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0,00	0.00	0.00	
SUBTOTAL LIABILITIES	- F	0.00	0,00	0.00	0,00	0,00	0.00	1,215,028,71	
lonoperating	F		3,337			2,22		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET	3310	0.00	0.00	0,00					
	1	0.00	0.00	0.00	0.00	0.00	0.00	1000 400 001	
TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	(800,403.23)	the Salar Cong. H. Conflict Co.
. NET INCREASE/DECREASE	1	(040 648 00)	(1,103,776,00)	(1,443,598.00)	1 000 111 00	1,189,158.00	0.00	E06 044 55	// E00 =
(B-C+D)		(319,613,00) 4,521,871,23	3,418,095,23	1,974,497,23	1,296,111.00 3,270,608.23		0.00	586,941.77	(4,530.0
ENDING CASH (A + E)		4,521,871.23	3,418,095,23	1,974,497,23	3,270,608.23	Secretarios de la companya del companya de la companya del companya de la company		Line version as a success	
CCRUALS AND ADJUSTMENTS								4,459,768.23	

### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services

alcı ısin	is (maintenance and operations costs and facilities rents and leases costs) attributable to the general administratival sulation of the plant services costs attributed to general administration and included in the pool is standardized and go the percentage of salaries and benefits relating to general administration as proxy for the percentage of square upied by general administration.	id automaled
۱.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ol> <li>Enter the costs, if any, of general administrative positions performing services ON SITE but paid through contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</li> <li>If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</li> </ol> </li> </ol>	732,856.36 gh a
в.	Salaries and Benefits - All Other Activities  1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
_	(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	16,710,996.79
с.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	4.39%
Wh to t	rt II - Adjustments for Employment Separation Costs nen an employee separates from service, the local educational agency (LEA) may incur costs associated with the the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as ' mass" separation costs.	

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by gwerning board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. See programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's nomiliseparation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to teminale their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be chargely federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positins in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusive from the pool.

aum	initiative tarbuloris instauce in the manest cost pool, the LET materials and since the sole on this 2 for statement the pool,
Α.	Normal Separation Costs (optional)  Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-840 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
	Retain supporting documentation.
Þ	Abnormal or Mass Separation Costs (required)

Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.	0	0

Part	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.	Indirect Costs	
	<ol> <li>Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)</li> </ol>	920,810.70
	<ol> <li>Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)</li> </ol>	58,464.48
	<ol> <li>External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)</li> </ol>	21,800.00
	<ol> <li>Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)</li> </ol>	0.00
	<ol> <li>Plant Maintenance and Operations (portion relating to general administrative offices only)</li> <li>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)</li> </ol>	104,746.05
	6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	<ul> <li>b. Less: Abnormal or Mass Separation Costs (Part II, Line B)</li> <li>8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)</li> <li>9. Carry-Forward Adjustment (Part IV, Line F)</li> </ul>	0.00 1,105,821.23 (90,586.49)
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,015,234.74
В.	Base Costs	14.000, 100.67
	<ol> <li>Instruction (Functions 1000-1999, objects 1000-5999 except 5100)</li> <li>Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)</li> </ol>	<u>14,069,126.67</u> 2,997,104.45
	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	995,998.43
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	24,508.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,000.00
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0,00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	479,092.07
	<ol> <li>External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)</li> </ol>	5,900.00
	<ol> <li>Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)</li> </ol>	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
	except 0000 and 9000, objects 1000-5999)  11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.00
	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)  12. Facilities Rents and Leases (all except portion relating to general administrative offices)	2,281,268.69
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  13. Adjustment for Employment Separation Costs	0.00
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	205,434.03
	<ul> <li>17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)</li> <li>18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)</li> </ul>	0.00 21,063,432.34
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)	
	(Line A8 divided by Line B18)	5.25%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)	
	(Line A10 divided by Line B18)	4.82%

## Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment in the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indi	irect cos	ets incurred in the current year (Part III, Line A8)	1,105,821.23
в.	Car	ry-forwa	ard adjustment from prior year(s)	
	1.	Carry-fo	orward adjustment from the second prior year	(210,639.09)
	2.	Carry-f	orward adjustment amount deferred from prior year(s), if any	0.00
c.	Cai	rry-forw	ard adjustment for under- or over-recovery in the current year	
	1.		recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect te (4.68%) times Part III, Line B18); zero if negative	0.00
	2.	(appro	ecovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of ved indirect cost rate (4.68%) times Part III, Line B18) or (the highest rate used to er costs from any program (4.68%) times Part III, Line B18); zero if positive	(90,586.49)
D.	Pre	eliminar	y carry-forward adjustment (Line C1 or C2)	(90,586.49)
E.	Op	tional a	llocation of negative carry-forward adjustment over more than one year	
	the the	e LEA co e carry-fo	egative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA orward adjustment be allocated over more than one year. Where allocation of a negative carry-forward a ear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establis	may request that djustment over more
	O	ption 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.82%
	O	ption 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-45,293.25) is applied to the current year calculation and the remainder (\$-45,293.24) is deferred to one or more future years:	5.03%
	0	ption 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-30,195.50) is applied to the current year calculation and the remainder (\$-60,390.99) is deferred to one or more future years:	5.11%
	L	EA reque	est for Option 1, Option 2, or Option 3	
				1
F.			ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(90,586.49)

Ross Valley Elementary Marin County

## Second Interim 2013-14 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

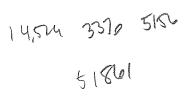
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Approved indirect cost rate: 4.68% Highest rate used in any program: 4.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	111,811.00	5,232.00	4.68%
01	3310	342,764.82	16,041.00	4.68%
01	3311	37,429.72	1,751.68	4.68%
01	3315	18,128.16	543.84	3.00%
01	3320	43,495.00	1,305.00	3.00%
01	3327	26,138.63	1,223.00	4.68%
01	4035	102,173.08	3,205.00	3.14%
·01	4201	6,326.68	95.00	1.50%
01	4203	8,825.56	177.00	2.01%
01	6500	2,741,145.62	127,542.00	4.65%
01	6512	48,246.25	2,140.00	4.44%
01	7091	92,385.81	2,772.00	3.00%
01	7405	445,000.00	3,147.00	0.71%
01	8150	651,787.98	24,617.00	3.78%
13	5310	205,434.03	9,242.00	4.50%

	Object	Projected Year Totals	% Change	2014-15	% Change	2015-16 Projection
Description	Codes	(Form 011) (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C)	(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	12 (20 02) 00	0.0771	14.045.070.00		1.5,796,868.00
2. Federal Revenues	8100-8299	13,628,836,00 0,00	8.93% 0.00%	14,845,979,00	6.41%	0.00
3. Other State Revenues	8300-8599	349,620.00	0,02%	349,682.03	0,01%	349,762.71
4. Other Local Revenues	8600-8799	3,866,693.45	3.65%	4,007.923.57	. 3.66%	4,154,813.11
5. Other Financing Sources a. Transfers In	2222 2222					المما
b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0,00%	0.00
c. Contributions	8980-8999	(2,779,922,31)	6.66%	(2,965,010,57)	3,16%	(3,058,768.80)
6. Total (Sum lines Al thru ASc)		15,065,227.14	7.79%	16,238,574,03	6.18%	17,242,675.02
B. EXPENDITURES AND OTHER FINANCING USES		0.021202333	2022		70000000000	
1. Certificated Salaries				l		1
a. Base Salaries				8,953,492,69		9,324,938.27
b. Step & Column Adjustment	l			134,302,38		139,430,23
c. Cost-of-Living Adjustment				237,143,20		0,00
d. Other Adjustments						0.00
c. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	0.052.402.60	4 1504	0.00	20070000000000000	9,464,368.50
2. Classified Salaries	1000-1999	8,953,492,69	4.15%	9,324,938,27	1.50%	9,404,308.30
a. Base Salaries				0.005.015.54		2.074.425.10
b. Step & Column Adjustment				2,025,815.54		2,074,435.10 49,786.00
c. Cost-of-Living Adjustment				48,619.56		0.00
d. Other Adjustments				0.00		00.0
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2.025.01.54	0.400	0.00	2710716797315042	
3. Employee Benefits		2,025,815,54	2.40%	2,074,435,10	2,40%	2,124,221.10
4. Books and Supplies	3000-3999	2,759,625,11	6.70%	2,944,473.53	0.88% 2.39%	2,970,437.08 501,526,28
5. Services and Other Operating Expenditures	4000-4999 5000-5999	589,198,44 1,893,405,70	-16.86% -33.22%	489,840,49	2.3%	1,292,729,31
6. Capital Outlay	6000-6999	1,893,403.70	0,00%	1,264,437,23 0.00	0,6%	0.00
	7100-7299, 7400-7499		0,00%	344,013.04	0.00%	344,013.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(199,033.52)	1	(199,033,52)		(199,033.52)
9. Other Financing Uses	1300-1333	(199,033.32)	0.0078	(199,033,32)	UNA	(199,033,32)
a. Transfers Out	7600-7629	33,361,00	0.00%	33,361.00	0.00%	33,361.00
b. Other Uses	7630-7699	0.00	0,00%	0.00	200,0	0.00
10. Other Adjustments (Explain in Section F below)			NO. 10 (1972)	0.00		0.00
11. Total (Sum lines B1 thru B10)		16,399,878.00	-0.75%	16,276,465.14	1.51%	16,531,622.79
C. NET INCREASE (DECREASE) IN FUND BALANCE	•					
(Line A6 minus line B11)		(1,334,650.86		(37,891.11		711,052,23
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,225,330,29		2,890,679.43		2,852,788.32
2. Ending Fund Balance (Sum lines C and DI)		2,890,679.43		2,852,788.32		3,563,840.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740			,950,560,000 1950,560,000 1950,560,000		
c. Committed				}		
1. Stabilization Arrangements	9750	0.00		0.00	477	0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,201,602,71		1,958,331,30		1,980,694,00
e. Unassigned/Unappropriated				9		
1. Reserve for Economic Uncertainties	9789	686,076,00	4	661,876,00		671,460,84
2. Unassigned/Unappropriated	9790	0.72		229,581.0	4	908,685.71
f. Total Components of Ending Fund Balance				3		
(Line D3f must agree with line D2)		2,890,679.43		2,852,788.3	2 1000000000000000000000000000000000000	3,563,840,55



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	686,076.00		661,876.00		671,460.84
c. Unassigned/Unappropriated	9790	0.72		229,581.02		908,G85.71
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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		00,0		0.00
3. Total Available Reserves (Sum lines Ela thru E2c)		686,076.72		891,457.02		1,580,146.55

## 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.

Adjusted salaraies for standard Step & Column of 1.5% for Certificated and 2.4% for Classified. In addition, there was a staray incease for RVTA of 3% for 2014-15.

•		Projected Year	%		%	
		Totals	Change	2014-15	Change	2015-16
	Object	(Form 011)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;			1	I		1
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
I. LCFF/Revenue Limit Sources	8010-8099	62,330.00	0.00%	62,330.00		62,330,00
2. Federal Revenues	8100-8299	629,489,80	0.00%	629,489,80	0,0%	629,489,80
3. Other State Revenues	8300-8599	684,232,00	-65,06%	239,098.03	1,64%	243,017.29
4. Other Local Revenues	8600-8799	1,976,739.23	-4.38%	1,890,130,23	0,00%	1,890,130,23
5. Other Financing Sources						
a. Transfers In b. Other Sources	8900-8929 8930-8979	00.0	0,00%	0,00	0,00%	0,00
c. Contributions	8980-8999	2,779,922,31	0.00% 6.66%	0,00 2,965,010,57	3,16%	3,058,768.80
6. Total (Sum lines Al thru ASe)	0,00-0,,,	6,132,713,34	-5,65%	5,786,058,63	1,69%	5,883,736,12
B. EXPENDITURES AND OTHER FINANCING USES				3,760,036.03	SOUTH NAMES	
	I					
1. Certificated Salaries						
a. Base Salaries			94884545X	1,880,755,61		1,769,132,13
b. Step & Column Adjustment				26,330.58		26,536,98
c. Cost-of-Living Adjustment	İ			0.00		0,00
d. Other Adjustments		recia://jakila/.tV/		(137,954,06)	3753533136369	0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	1,880,755.61	-5,94%	1,769,132,13	1,50%	1,795,669,11
2. Classified Salaries					2.832.553	
a. Base Salaries				1,135,194,35		1,162,439.01
b. Step & Column Adjustment				27,244.66		27,898.53
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,135,194.35	2,40%	1,162,439.01	240%	1,190,337.54
3. Employee Benefits	3000-3999	801,806.85	2.08%	818,474.87	1,05%	827,069,53
4. Books and Supplies	4000-4999	710,576.08	-54.70%	321,916,16	231%	329,534,00
5. Services and Other Operating Expenditures	5000-5999	1,481,199,28	-15.11%	1,257,459,11	2.17%	1,284,695,44
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0,000	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	269,994.00	0.00%	269,994.00	0.00%	269,994.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	189,791.52	-1.66%	186,644.52	0,00%	186,644,52
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0,00%	00,0
b. Other Uses	7630-7699	0.00				0.00
10. Other Adjustments (Explain in Section F below)					KKE WAS	
11. Total (Sum lines B1 thru B10)		6,469,317.69	-10.56%	5,786,059.80	1,69%	5,883,944.14
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(336,604.35		(1.17	)	(208.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form Oll, line Fle)		336,605,52		1.17		0.00
2. Ending Fund Balance (Sum lines C and DI)		1.17	The state of the s	0,00	11.00	(208,02)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		00,0
b. Restricted	9740	1.89			7	
c. Committed		MARKE AND AND AND AND AND AND AND AND AND AND	1			A CONTRACTOR OF THE SECOND
1. Stabilization Arrangements	9750					
2, Other Commitments	9760	I CONTRACTOR			Hallythin	
d. Assigned	9780					
e, Unassigned/Unappropriated	,					
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.7		0.0		/20000
* **	3130	(0.7	46466	¥	<b>H</b> errich	(208,02
f. Total Components of Ending Fund Balance		1		<u>:</u>		-1
(Line D3f must agree with line D2)		1.1	1 part a lattice was first	0.0	o learning the fight	(208,02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790	70.000				
(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	I STEER STATE				lo de Sala
3. Total Available Reserves (Sum lines Ela thru E2c)		No. of the last of		247000	CAN HARRIE	

## 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.

Ble is due to standard projection increase for Step & Column of 1.4%, Other adjustments (BId) has a negative adjustment so that it can reflect the one year expenses in 2013-14 for Common Core.

	Object	Projected Year Totals (Form 011)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
Description (Enter projections for subsequent years 1 and 2 in Columns C and E;	Codes	(A)	(B)	(C)	(D)	(E)
current year - Column A - is extracted)	İ					
A. REVENUES AND OTHER FINANCING SOURCES	l	1		l		
1. LCFF/Revenue Limit Sources	8010-8099	13,691,166,00	8.89%	14,908,309.00	631%	15,859,198,00
2. Federal Revenues	8100-8299	629,489,80	0.00%	629,489.80	0.00%	629,489,80
3. Other State Revenues	8300-8599	1,033,852.00	-43.05%	588,780.06	0.68%	592,780.00
4. Other Local Revenues	8600-8799	5,843,432.68	0.93%	5,898,053,80	2.49%	6,044,943.34
5. Other Financing Sources	[					
a. Transfers In	8900-8929	0.00	0,00%	0,00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0,00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0,09%	0,00
6. Total (Sum lines A1 thru A5c)		21,197,940.48	3,90%	22,024,632.66	5,00%	23,126,411.14
B. EXPENDITURES AND OTHER FINANCING USES	1					į.
1. Certificated Salaries						
a. Base Salaries				10,834,248,30		11,094,070.40
b. Step & Column Adjustment	]			160,632.96		165,967.21
c. Cost-of-Living Adjustment	1			237,143.20		0.00
d. Other Adjustments				(137,954.06)		0.00
c. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	10,834,248.30	2,40%	11,094,070.40	1,50%	11,260,037.61
2. Classified Salaries						
a. Base Salaries				3,161,009.89		3,236,874.11
b. Step & Column Adjustment				75,864,22		77,684,53
c. Cost-of-Living Adjustment				0,00		0,00
d. Other Adjustments				0.00		0,00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,161,009,89	2.40%	ļ	2,0%	3,314,558,64
3. Employee Benefits	3000-3999	3,561,431.96	<del></del>	<del></del>	091%	3,797,506,61
4. Books and Supplies	4000-4999	1,299,774.52	-37.55%	<del> </del>	235%	831,060,28
5. Services and Other Operating Expenditures			-25,27%		210%	2,577,424.75
6. Capital Outlay	5000-5999	3,374,604,98	0.00%		0.0%	0,00
• •	6000-6999	0,00	· [	· ·	6,00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00%		-[	614,007.04
8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses a. Transfers Out	7300-7399 7600-7629	(9,242,00)	0,00%			(12,389,00)
b. Other Uses				<del></del>		
	7630-7699	0,00	0.00%			00,0
10. Other Adjustments		C220/01/01/01/01/01	A STATE OF S	0,00	100000000000000000000000000000000000000	0,00
11. Total (Sum lines B1 thru B10)		22,869,195,69	-3.53%	22,062,524.94	MAN SVENISHES	22,415,566,93
C. NET INCREASE (DECREASE) IN FUND BALANCE		1				
(Line A6 minus line B11)		(1,671,255,21	Mercan zmere esta	(37,892.28	10000000000000000000000000000000000000	710,844.21
D. FUND BALANCE				si		
1. Net Beginning Fund Balance (Form 011, line Fle)		4,561,935,81		2,890,680.60		2,852,788,32
2. Ending Fund Balance (Sum lines C and D1)		2,890,680,60	4,486	2,852,788.32		3,563,632,53
3. Components of Ending Fund Balance (Form 011)				]		
a. Nonspendable	9710-9719	3,000,00		3,000.00	- 100 About 100	3,000,00
b. Restricted	9740	1.89	4.33	0.00	4333333	0,00
c, Committed		Į.			250	
I. Stabilization Arrangements	9750	0.00	LIME TO A SECOND	0.00	Line San San San San San San San San San San	00,0
2. Other Commitments	9760	0.00		0.00		00,0
d. Assigned	9780	2,201,602.7	山和沙尔州南部	1,958,331,30		1,980,694.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	686,076.00		661,876.0		671,460.84
2. Unassigned/Unappropriated	9790	0.00		229,581.0		908,477,69
f. Total Components of Ending Fund Balance	3130	0.00	TRY SERVICE	223,501.0	TRANSPER	300,111,03
(Line D3f must agree with line D2)		2,890,680.6		2,852,788.3	, ileannis	3,563,632.53

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						I
a. Stabilization Arrangements	9750	00.00		0.00		00.0
b. Reserve for Economic Uncertainties	9789	686,076,00		661,876.00	MARKATAN L	671,460,84
c. Unassigned/Unappropriated	9790	0.72		229,581.02		908,685,71
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z	(0.72)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						l l
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)		686,076.00		891,457.02	(	1,580,146,55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		4.04%		7.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
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			1866 A 18676 G		[2766628355]	
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years I and 2 in Columns C and E)		0.00		0.00		0,00
2. District ADA			18978673			
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)	2,203.66		2,253,75		2,256,49
3. Calculating the Reserves						************
a. Expenditures and Other Financing Uses (Line B11)		22,869,195,69		22,062,524.94		22,415,566.93
b. Plus: Special Education Pass-through Funds (Line Flb2, if Line Fl	a is No)	0,00		0,00		0.00
c. Total Expenditures and Other Financing Uses						***************************************
(Line F3a plus line F3b)		22,869,195,69		22,062,524.94		22,415,566.93
d. Reserve Standard Percentage Level					7	
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		686,075,87	T 8. 8. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	661,875,75		672,467,01
f. Reserve Standard - By Amount		300,0.0,07		1	1586/458	
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0,00
•				:}		
g. Reserve Standard (Greater of Line F3e or F3f)		686,075,87	400000000000000000000000000000000000000	661,875,75	Hamilton	672,467.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	MACHELE-SEX.	YES	HMARRICANIAN	YES

Ross Valley Elementary Marin County

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

2175O02 0000000 Form NCMOE

Socian I. Fanna ditum		ds 01, 09, and	62	2013-14	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	22,869,1 95.69	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	Ali	All	1000-7999	726,666.17	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)					
Community Services	Ali	5000-5999	1000-7999 except 3801-3802	5,000.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00	
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	344,013.04	
4. Other Transfers Out	Ali	9200	7200-7299	0.00	
5. Interfund Transfers Out	All	9300	7600-7629	33,361,00	
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00	
_		All except 5000-5999,	1000-7999 except		
Nonagency     Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	9000-9999	3801-3802	17,490.00	
	All	All	8710	0.00	
9. PERS Reduction	All	All	3801-3802	0.00	
Supplemental expenditures made as a result of a     Presidentially declared disaster	Manually expenditu	entered. Mus es in lines B, 0 D2.	t not include C1-C9, D1, or		
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)					
D. Plus additional MOE expenditures:  1. Expenditures to cover deficits for food services	Std-Std-Std-Std-Std		1000-7143 7300-7439	· 1	
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	31,576.03	
2. Expenditures to cover deficits for student body activities	Manuall exper	y entered. Mu nditures in line	st not include s A or D1.		
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				21,774,241.51	
F. Charter school expenditure adjustments (From Section IV)				0.00	
G. Total expenditures subject to MOE (Line E plus Line F)				21,774,241.5	

Ross Valley Elementary Marin County

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

2175002 0000000 Form NCMOE

Sec	tion II - Expenditures Per ADA	entendinis militaris amenapapapapapapapapapapapapapapapapapapap		2013-14 Annual ADA/ Exps, Per ADA
Sec	alon II - Expenditures Per ADA	Tempostatica (com		EXPS, PELADA
	Average Daily Attendance Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*			2,203.66
(	Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*			
С.	Total ADA before adjustments (Lines A plus B)			2,203.66
D. (	Charter school ADA adjustments (From Section IV)			0.00
E. /	Adjusted total ADA (Lines C plus D)			2,203.66
F.	Expenditures per ADA (Line I.G divided by Line II.E)			9,880.94
	etion III - MOE Calculation (For data collection only. Final ermination will be done by CDE)		· Total	Per ADA
	Base expenditures (Preloaded expenditures extracted from pri Unaudited Actuals MOE calculation). (Note: If the prior year Mo met, in its final determination, CDE will adjust the prior year ba percent of the preceding prior year amount rather than the actu	OE was not se to 90		, .
	expenditure amount.)		18,945,525.33	8,839.09
	<ol> <li>Adjustment to base expenditure and expenditure per ADA LEAs failing prior year MOE calculation (From Section V)</li> </ol>	amounts for	0.00	0.00
	2. Total adjusted base expenditure amounts (Line A plus Lin	e A.1)	18,945,525.33	8,839.09
В.	Required effort (Line A.2 times 90%)		17,050,972.80	7,955.18
C.	Current year expenditures (Line I.G and Line II.F)		21,774,241.51	9,880.94
D.	MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
	MOE determination (If one or both of the amounts in line D are zero, the MOE req is met; if both amounts are positive, the MOE requirement is r either column in Line A.2 or Line C equals zero, the MOE calc incomplete.)	ot met. If	MOI	E Met
F.	MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)		0.00%	6 0.009

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

Ross Valley Elementary . Marin County

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

2175002 0000000 Form NCMOE

narter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
		•
tal charter school adjustments		0.0
ECTION V - Detail of Adjustments to Base Expenditures (use	ed in Section III, Line A.1)	
	Total	Expenditures
escription of Adjustments	Expenditures	s PerADA
		į.
	<b>\</b> '	
	•	

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

Description DI GENERAL FUND	Transfers in 5750	s - Interfund Transfers Out 5750	Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	(9,242.00)				
Fund Reconcillation 191 CHARTER SCHOOLS SPECIAL REVENUE FUND					0.00	33,361,00		
Expenditure Detail	0,00	0.00	0.00	0.00				
Olher Sources/Uses Detail Fund Reconciliation		0,00	0.00	0.00	0.00	0.00		
OI SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail	0780.383.764	2456306000000	5 5 9 M A. 1 6 P A. P. 15 PART	amustication ever				
Other Sources/Usos Detail								
Fund Reconciliation 11 ADULT EDUCATION FUND					ansaraverentis.	<u>let er ineriteer de</u>		W
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail Fund Reconciliation			0.00	0.00	0.00	0.00		
21 CHILD DEVELOPMENT FUND								100.00
Expenditure Detail Other Sources/Uses Octail	0.00	0,00	. 0.00	0.00				
Fund Reconciliation					0.00	0.00		
31 CAFETERIA SPECIAL REVENUE FUND Expendituro Detail	0.00	0.00						D
Other Sources/Uses Detail	0,00	0.00	9,242.00	0.00	33,361.00	0.00		
Fund Reconciliation II DEFERRED MAINTENANCE FUND					33,301.00	0.00		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
51 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail				narasi				
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Delail Fund Reconciliation					0.00	0.00		
SI SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0,00	0.00		
II FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00						
Other Sources/Usos Detail Fund Reconcillation	1000 500 500	0.00	0.00	0,00		0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT RENEFITS					2 12 12.07 (1	0.00		
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
I BUILDING FUND Expenditure Detail								
Olher Sources/Uses Detail	0.00	0.00						
Fund Reconciliation I CAPITAL FACILITIES FUND					290,887.00	164,263,82		
Expenditure Detail	0.00	0,00						
Olher Sources/Uses Detail Fund Reconciliation		0.00			0.00	0.00		
I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expendituro Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0,00		
I COUNTY SCHOOL FACILITIES FUND Expenditure Detail								
Other Sources/Uses Dotail	0.00	00,0						
Fund Reconciliation  Special reserve fund for Capital Outlay Projects					0.00	290,887.00		
Expenditure Octail	0.00	0.00						
Olher Sources/Uses Detail Fund Reconciliation					0.00	0.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
BOND INTEREST AND REDEMPTION FUND Expenditure Detail					***************************************			
Olher Sources/Uses Detail					0.00	0.5-		
Fund Reconciliation DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail							数数数数	
Olher Sources/Uses Detail Fund Reconciliation					0,00	0.00		
TAX OVERRIDE FUND								
Expendituro Detail Olher Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		133555
DEBT SERVICE FUND Expenditure Detail								
Olher Sources/Uses Detail	<u> </u>	e action of the control of the	64.005 (FC1370179)	entrolusion rost	164,263.82	0.00		
Fund Reconciliation FOUNDATION PERMANENT FUND					104,203.02	0,00		
Expendituro Detail	0.00	0.00	0.00	0.00		<del>-</del>		
Olher Sources/Uses Detail Fund Reconciliation			0.30	0.00		0.00		
I CAFETERIA ENTERPRISE FUND				!				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Ciner Sources/Uses Detail Fund Reconciliallon			_		0.00	0.00		4742

### Second Inlerim 2013-14 Projected Year Totals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Expenditure Detail   0.00	Description	Direct Costs Transfers in 5750	- Interfund Transfers Out . 5750	Indirect Cos Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Dufform Obsfunds 110	Due To Other Funds 9610
Fund Reconcilation		0.00	0.00	0.00	0.00				
Sample   S						0.00	0,00		(A-12-12-12-12-12-12-12-12-12-12-12-12-12-
Expenditure Detail   0.00	631 OTHER ENTERPRISE FUND								
Fund Reconciliation	Expenditure Detail	0.00	0.00		Report Annual Const				
SELF-INSURANCE REVOLVING FUND   0.00   0.0						0,00	0.00		
Expenditure Detail								200 mg	N 2 3 3 3 2 6
Other Sources/Lises Detail Fund Reconciliation  71 RETIFICE BENEFIT FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation 76 WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation 75 WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation 75 WARRANTI/PASS-THROUGH FUND Expenditure Detail Other Sources/Lises Detail Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation Fund Reconciliation		000	000			İ			
Fund Reconciliation 671 SELF-INSURANCE FUND Expenditure Detail 0.00 0.00 0.00		0.00	0.00			000	0.00	A 18 5 18 3	M3622388
Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 741 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 751 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation	Fund Reconciliation	1				0.00	0.00		1041030341
Other Sources/Uses Detail Fund Reconcilation 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 75 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 95 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation 95 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcilation	67I SELF-INSURANCE FUND						'	Frank State	
Fund Reconciliation 711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 21 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 76 WARRANTIPASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation Fund Reconciliation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0.00	0,00						
711 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Other Sources/Uses Detail Fund Reconciliation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 952 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation			200	500000000000000000000000000000000000000		0.00	0.00		NAME OF TAXABLE PARTY.
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73I FOUNDATION PRIVATE-PURPOSE TRUST FUND Expendituro Detail Other Sources/Uses Detail Fund Reconciliation 75I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation				1	D-86 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	0.00			
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Other Sources/Uses Detail Fund Reconciliation 76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95I STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		i							
Fund Reconciliation 76  WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 95  STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation		0,00	0.00					578000	100000000000000000000000000000000000000
76I WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation 95I STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconcillation		MAN AND AND A	SEASON OF SE		4.00	0.00			100200000000000000000000000000000000000
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Other Sources/Uses Detail Fund Reconcilation 951 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation			VV 3 S S S S						
95I STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation									
Expenditure Detail Other Sources/Usos Detail Fund Reconciliation						Kanada S		1.20/42.20	
Other Sources/Usos Detail Fund Reconciliation	951 STUDENT BODY FUND								
Fund Reconciliation									
Fund Reconciliation programmer state of the programmer of the prog		32.50							
TOTALS . 0.00 0.00 9,242.00 (9,242.00) 468,511.82 468,511.82 (5,222.5) (5,222.5) (5,222.5)		Personal designation of the second se	The second second second		A STATE OF THE STA	1 12 ACC 11 ACC 11 ACC	400 544 00	a company of the	A trans a man a remain a re-

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

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).					
Deviations from the standards must be e	•	terim certification.			
CRITERIA AND STANDARDS					
1. CRITERION: Average Daily Atte	ndance				
STANDARD: Funded average dai two percent since first interim proj	ly attendance (ADA) for any of ections.	f the current fiscal year or tw	o subsequent fiscal years has n	ot changed by more than	
District's AD	A Standard Percentage Range:	-2.0% to +2.0%			
1A. Calculating the District's ADA Variant	es				
DATA ENTRY: First Interim data that exist will be fiscal years.	extracled; olherwise, enter data into	o the first column for all fiscal year	s, Second Interim Projected Year Tota	als data should be entered for all	
	LCFF/Revenue Lim First Interim	nil (Funded) ADA Second Interim			
	Projected Year Totals	Projected Year Totals			
Fiscal Year	(Form 01CSI, Ilem 1A)		Percent Change	Status	
Current Year (2013-14)	2,209.66	2,209,13	0.0%	Mel	
1st Subsequent Year (2014-15)	2,254.01	2,261,15	0.3%	Met	
2nd Subsequent Year (2015-16)	2,258.31	2,264.99	0.3%	Met	
1B. Comparison of District ADA to the Si	andard		,		
TO. COMPANSON OF DISTRICT ADA to the Si	anuaru				
DATA ENTRY: Enter an explanation if the stand	lard is not met.				
1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.					
Explanation:					
(required if NOT met)					

oss Valley Elementary larin County

## 2013-14 Second Inlerim General Fund School District Criteria and Standards Review

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2. CRITERION:	Enrollment
---------------	------------

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two procent since first interim projections.							
District's Enrollmen	t Standard Percentage Range:	-2.0% to +2.0%					
2A. Calculating the District's Enrollment V	'ariances						
DATA ENTRY: First Interim data that exist will be			;, Enter data in the second column for a	all fiscalyeus.			
	Enrollme						
<b></b>	First Interim	Second Interim		06-4			
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Slatus Met			
Current Year (2013-14)	2,295	2,299	0.2%				
1st Subsequent Year (2014-15)	2,342	2,342	0.0%	Met			
2nd Subsequent Year (2015-16)	2,346	2,346	0.0%	Met .			
2B. Comparison of District Enrollment to	the Standard						
DATA ENTRY: Enter an explanation if the standard is not met.							
1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequentical years.							
Explanation: (required if NOT met)	· ·						

Ross Valley Elementary Marin County

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



## 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines 3, 6, and 25)	(Form 01CSI, Ilem 3A)	of ADA to Enrollment
Third Prior Year (2010-11)	1,992	2,062	96.6%
Second Prior Year (2011-12)	2,124	2,210	96.1%
First Prior Year (2012-13)	2,140	2,230	96.0%
		Historical Average Ratio:	96.2%
	•		
DI	strict's ADA to Enrollment Standard (histori	cal average ratio plus 0.5%):	96.7%

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

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data in the first column. All other data are extracted.

	Communed 1 - T. MOM	Cinomicit	•	
	(Form AI, Lines 1-4 and 22)	CBEDS/Projected		
Fiscal Year	(Form MYPI, Line F2)	(Criterion 2, Item 2A)	Ralio of ADA to Enrollment	Status
Current Year (2013-14)	2,204	2,299	95.9%	Met
1st Subsequent Year (2014-15)	2,254	2,342	95.2%	Met
2nd Subsequent Year (2015-16)	2,256	2,346	96.2%	Met

Enrollment

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

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

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

Felimeted P-2 ADA

Explanation: (required if NOT met)	

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

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## 4. CRITERION: LCFF/Revenue Limit

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

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

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

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

## LCFF/Revenue Limit

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

Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2013-14)	13,675,633.00	13,691,166.00	0.1%	Met
1st Subsequent Year (2014-15)	14,372,724.00	14,908,309.00	3.7%	Not Met
2nd Subsequent Year (2015-16)	14,739,653.00	15,859,198.00	7.6%	Not Met

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

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

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

Explanation: (required if NOT met) Demographer has projected an increase in ADA through 2014-15. In addition, due to improvement in the State economy, the GAP lading rate has been projected to be substantially greater than what was projected at first interim.

### 2013-14 Second Inlerim General Fund School District Criteria and Standards Review

## 5. CRITERION: Salaries and Benefits

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

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

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

	Unaudited Actua	Unaudiled Actuals - Unresincled			
	(Resources	0000-1999)	Ralio		
	Salaries and Benefits	Salaries and Benefits Total Expenditures			
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2010-11)	11,483,480.90	12,354,196.24	93.0%		
Second Prior Year (2011-12)	11,165,841.90	12,407,120.64	90.0%		
First Prior Year (2012-13)	12,576,242.14	14,285,089.10	88.0%		
		Historical Average Ratio:	90.3%		

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the			1
greater of 3% or the district's reserve	1		
standard percentage):	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

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

	Salanes and Benefits	rotal Expenditures	Rallo	
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2013-14)	13,738,933.34	16,366,517.00	83.9%	Not Met
1st Subsequent Year (2014-15)	14,343,846.90	16,243,104.14	88.3%	Met
2nd Subsequent Year (2015-16)	14,559,026.68	16,498,261.79	88.2%	Mel

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

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

1a.	STANDARD NOT MET - Projected rallo of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year
	or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation: (required if NOT met)	Allocation to reserves for one-time technology implementation.	

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

## 6. CRITERION: Other Revenues and Expenditures

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

-5.0% to +5.0%

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

District's Other Revenues and Expenditures Standard Percentage Range:

Distric	t's Other Revenues and Expenditures Exp	lanation Percentage Range:	-5.0% to +5.0%	
A. Calculating the District's Chan	ge by Major Object Category and Con	parison to the Explanation Per	centage Range	
exists, data for the two subsequent years	st will be extracted; otherwise, enter data into will be extracted; if not, enter data for the two	o subsequent years into the second o	column.	led. If Secondinterim Form MYPI
Explanations must be entered for each c	alegory if the percent change for any year ex	ceeds the district's explanation perce	nlage range.	
Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Ol	jects 810 <u>0-8299) (Form MYPI, Line A2)</u>			
Current Year (2013-14)	589,986,80	629,489.80	6.7%	Yes
1st Subsequent Year (2014-15)	551,023.00	629,489.80	14.2%	Yes
2nd Subsequent Year (2015-16)	551,023.00	629,489.80	14.2%	Yes
Explanation: (required if Yes)	djustment of Special Eduction and carryover (	funds.		
Other State Revenue (Fund 0	1, Objects 8300-8599) (Form MYPI, Line A3	3)		
Current Year (2013-14)	1,041,191.00	1,033,852.00	-0.7%	No
1st Subsequent Year (2014-15)	604,696.00	588,780.06	-2.6%	No
2nd Subsequent Year (2015-16)	613,922.00	592,780.00	-3.4%	No No
(required if Yes)  Other Local Revenue (Fund (	01, Objects 8600-8799) (Form MYPI, Line A	4)		
Current Year (2013-14)	5,835,378.21	5,843,432.68	0.1%	No
1st Subsequent Year (2014-15)	5,976,446.24	5,898,053,80	-1.3%	No No
2nd Subsequent Year (2015-16)	6,123,157.00	6,044,943,34	-1.3%	No No
Explanation: (required if Yes)				
Dooks and Supplies /Fund 0	1, Objects 4000-4999) (Form MYPI, Line B	A)		
Current Year (2013-14)	1,245,503.38	1,299,774.52	4.4%	No
1st Subsequent Year (2014-15)	856,466.00	811,756.65	-5.2%	Yes
2nd Subsequent Year (2015-16)	873,660.00	831,060.28	-4.9%	No No
Explanation: (required if Yes)	Adjuslment of carryover funds.			
Condess and Other Onerall	ng Expenditures (Fund 01, Objects 5000-5	999) (Form MYPL I Inc R5)		
Current Year (2013-14)	3.165,663,18		6.6%	Yes
1st Subsequent Year (2014-15)	2,555,611.00	-1	-1.3%	No
2nd Subsequent Year (2015-16)	2,606,916.00	-	-1.1%	No
Explanation: (required if Yes)	Allocation of carryover funds.			

Ross Valley Elementary Marin County

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

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6B. Calculating the District's	Change in To	tal Operating Revenues and	Expenditures		
DATA ENTRY: All data are extr	acled or calcu	lated.			
Object Range / Fiscal Year		First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Siatus
Total Federal, Other Stat	e, and Other I	ocal Revenue (Section 6A)			
Current Year (2013-14)		7,466,556.01	7,506,774.48	0,5%	Met
1st Subsequent Year (2014-15)		7,132,165.24	7,116,323,66	-0.2%	Met
2nd Subsequent Year (2015-16)		7,288,102.00	7,267,213.14	-0.3%	Met
Total Books and Supplie	s, and Service	s and Other Operating Expendite	ures (Section 6A)		
Current Year (2013-14)		4,411,166.56	4,674,379.50	6.0%	Not Met
1st Subsequent Year (2014-15)		3,412,077.00	3,333,652.99	-2.3%	Met
2nd Subsequent Year (2015-16)		3,480,576.00	3,408,485.03	-2.1%	Met
6C. Comparison of District To	tal Onevatine	- Dougnuss and Euranditura	n to the Standard Daysonton	- Dongs	
	itai Operatini	Revenues and Expenditures	s to the Standard Percentage	e Kange	
DATA ENTRY: Explanations are III	iked from Section	on 6A if the status in Section 6B is	Not Met; no entry is allowed below	w.	
<ol> <li>STANDARD MET - Project</li> <li>years.</li> </ol>	led total operat	ing revenues have not changed sir	nce first interim projections by mo	re than the standard for the current y	rear and two subsequent fiscal
years.					
Explanation:					
Federal Revenue					ŀ
(linked from 6A					į.
If NOT met)	- 1				
	······				
Explanation:					
Other State Revenue	1				
(linked from 6A					
If NOT met)	L				
Explanation:					
Olher Local Revenue					
(linked from 6A					
if NOT met)	<u> </u>				
subsequent fiscal years. I	Reasons for the	projected change, descriptions of	the methods and assumptions us	ns by more than the standard in one ed in the projections, and what chan	or more of the current year or two ges, if any, will be made to bring the
projected operating rever	ues within the s	landard must be entered in Section	n 6A above and will also display i	in the explanation box below.	•
F8	[4.25				
Explanation:	Aajustmen	of carryover funds.	•		
Books and Supplies	1	•			
(linked from 6A					
if NOT mel)	L				
Explanation:	Allocation	of carryover funds.			
Services and Other Ex					
(linked from 6A	-				
if NOT met)	l				

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

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## 7. CRITERION: Facilities Maintenance

	STANDARD: Identify changes t required pursuant to Education	hat have occurred since first inte Code sections 17584 (Deferred	rim projections in the projected Maintenance) and 17070.75 (O	contributions for facilities main ngoing and Major Maintenanc	ntenancelunding as e Account).
7A. De	termining the District's Complia	ace with the Contribution Require	ement for EC Section 17584 - De	ferred Maintenance	
NOTE	: AB 97 (Chapter 47, Statutes of 20	13) eliminated the Deferred Mainter	nance program under the Local Co	ontrol Funding Formula. This sec	tion has been inactivated.
7R D	etermining the District's Comp	Nanco with the Contribution E	Paguirament for EC Section 1	7070 75 as modified by Soot	ion 17070766 and
amen	ded by SB 70 (Chapter 7, State				
Acco	unt (OMMA/RMA)				
NOTE:	SB 70 (Chapter 7, Statutes of 2011) of 17070.75 from 3 percent to 1 percent	exlends EC Section 17070.766 from 20 Therefore, the calculation in this section			required by EC Section
		•		•	
DATA extract	ENTRY: Budget Adoption and First Int led.	erim data that exist will be extracted; of	therwise, enter Budget Adoption and F	irst interim data into lines 1 and 2 a	s applicable. All other data are
		Budget Adoption 1% Required	Second Interim Contribution Projected Year Totals		
		Minimum Contribution	(Fund 01, Resource 8150,	<b></b>	
		(Form 01CSI, Item 7B1)	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	207,295,85	676,404.95	Met	}
2.	First Interim Contribution (information) (Form 01CSI, First Interim, Criterion)		676,404.95		
If stat	us is not met, enter an X in the box that	best describes why the minimum requi	ired contribution was not made:		
		-	t panicipate in the Leroy F. Green Sch	and Excellines Act of 1998)	
		Exempt (due to district's small s	size [EC Section 17070.75 (b)(2)(D)])	corr delities Not or 1999)	
	<u></u>	Other (explanation must be pro	v(ded)		
	Explanation: (required if NOT met				
	and Other is marked)				
	<u></u>				

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

## 8. CRITERION: Deficit Spending

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

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

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

8A. Calculating the District's Deficit Spendi	ng Standard Percentage Le	vels		
DATA ENTRY: All data are extracted or calculated.				
	·	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015–16)
District's Available Reserve Per	cenlages (Criterion 10C, Line 9)	3.0%	4.0%	7.1%
	g Standard Percentage Levels available reserve percentage);		1.3%	2.4%
8B. Calculating the District's Deficit Spend	ing Percentages			
DATA ENTRY: Current Year data are extracted, if i second columns.	Form MYPI exists, data for the tw	o subsequent years will be extrac	eled; if not, enter data for the two subsequ	ent yearsino the first and
•	Projected \	Year Totals		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 011, Section E)	(Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2013-14)	(1,334,650.86)	16,399,878.00	8.1%	Not Met
1st Subsequent Year (2014-15)	(37,891.11)	16,276,465.14	0.2%	Met
2nd Subsequent Year (2015-16)	711,052.23	16,531,622.79	N/A	Met
8C. Comparison of District Deficit Spending				
DATA ENTRY: Enter an explanation if the standar	d is not met.			
<ol> <li>STANDARD NOT MET - Unrestricted def deficit spending, a description of the meth eliminated or are balanced within the star</li> </ol>	ods and assumptions used in ba	tandard percentage level in any of lancing the unrestricled budget, at	f the current year or two subsequent fisca nd what changes will be made to ensure	al years. Provide reasons for the that the budget deficils are
Explanation: Allocation of (required if NOT met)	of one-lime reserves for lechnolog	ay.		

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9. CRITERION: Fund and Cash Balances

## 2013-14 Second Inlerim General Fund School District Criteria and Standards Review

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A. FUND BALANCE STANDA	RD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequalfiscal years.
9A-1. Determining if the District's C	General Fund Ending Balance is Positive
DATA ENTRY: Current Year dala are ext	racted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.
Fiscal Year Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	Ending Fund Balance
9A-2. Comparison of the District's	Ending Fund Balance to the Standard
DATA ENTRY: Enter an explanation if the factor of the fact	e standard is not met. eneral fund ending balance is positive for the current fiscal year and two subsequent fiscal years.
Explanation: (required if NOT met)	
B. CASH BALANCE STAND	ARD: Projected general fund cash balance will be positive at the end of the current fiscal year.
9B-1. Determining If the District's	Ending Cash Balance is Positive
	ta will be extracted; if not, data must be entered below.  Ending Cash Balance  General Fund
Fiscal Year Current Year (2013-14)	(Form CASH, Line F, June Column) Status 3,872,824.46 Met
9B-2. Comparison of the District'	s Ending Cash Balance to the Standard
DATA ENTRY: Enter an explanation if	
Explanation: (required if NOT met)	

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

#### 10. CRITERION: Reserves

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

Percentage Level	D	istrict ADA	
5% or \$63,000 (greater of)	0	to	300
4% or \$63,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015–16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,204	2,254	2,256
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2	Harman the CELDA Attack and an analysis of the state of t

Yes

if you are the SELPA AU and are excluding	ng special education pass-through funds:
<ul> <li>a. Enter the name(s) of the SELPA(s):</li> </ul>	

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

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

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

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

- Expenditures and Other Financing Uses
   (Form 011, objects 1000-7999) (Form MYPI, Line B11)
- 2. Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
  3. Total Expenditures and Other Financing Uses
  (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
22,869,195.69	22,062,524.94	22,415,566,93
22,869,195.69 3%	22,062,524.94	22,415,566.93 3%
. 686,075,87	661,875.75	672,467.01
0.00	0,00	0.00
686,075.87	661,875.75	672,467.01

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

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

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ioc. Cal	culating the	District's	Available	Reserve /	Amount

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

		Cuitelit teal		
	e Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrest	ricled resources 0000-1999 except Line 4)	(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	686,076.00	661,876,00	671,460.84
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.72	229,581.02	908,685.71
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	•		
	(Form MYPI, Line E1d)	(0.72)	00,0	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0,00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	686,076.00	891,457.02	1,580,146,55
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	3,00%	4.04%	7.05%
	District's Reserve Standard			
	(Section 10B, Line 7):	686,075.87	661,875.75	672,467.01
	Status	Met	Met	Met

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

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

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

Explanation: (required if NOT met)	

:1	65	/	2	7	8	20
						2

SUPI	PLEMENTAL INFORMATION
DATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?  No
1b.	if Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a,	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42503)  No
1b.	If Yes, identify the interfund borrowings:
S4.	Confingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, Identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

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

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#### S5. Contributions

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

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

District's Contributions and Transfers Standard:

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

identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

DATA ENTRY: First interim da Second interim Contributions fo	ta that exist will be or the 1st and 2nd Subsequent Year	cted Contributions, Transfers, ar e extracted; otherwise, enter data into i I Subsequent Years. For Transfers in a s. If Form MYP does not exist, enter da	the first column. For Contributlo	ons, the Sec	ond Inlenm's Current Year data w	condition column for the
Description / Fiscal Year		First Interim (Form 01CSI, Ilem S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unres	stricted General		11010000 100 1000	- Citalian	(Billouit of Olivings	
(Fund 01, Resources					•	
Current Year (2013-14)		. (2,696,847.07)	(2,779,922.31)	3.1%	83,075.24	Met
1st Subsequent Year (2014-15		(2,798,661,00)	(2,890,680.62)	3.3%	92,019.62	Met
2nd Subsequent Year (2015-1	6)	(2,891,376.00)	(2,852,788.99)	-1.3%	(38,587.01)	Met
1b. Transfers In, Genera	d Eund *					
Current Year (2013-14)	A Funu	0,00	0.00	0.0%	0.00	Mel
1st Subsequent Year (2014-15	51	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-1		0.00	0.00	0.0%	00.0	Mel
•	•			A		
1c. Transfers Out, Gene	ral Fund *			·		
Current Year (2013-14)		33,361.00	33,361.00		0.00	Met
1st Subsequent Year (2014-1		33,361.00	33,361.00		00,00	Met
2nd Subsequent Year (2015-1	.6)	33,361.00	33,361.00	0.0%	0.00	Mel
		cils in eilher the general fund or any of Contributions, Transfers, and Ca				
·		for items 1a-1c or if Yes for Item 1d,				
1a. MET - Projected con	kribulions have no	ot changed since first interim projection	is by more than the standard fo	r the current	t year and two subsequent fiscal y	years.
Explanation (required if NOT						
1b. MET - Projected trai	nsfers in have not	changed since first interim projections	by more than the standard for	the current	year and two subsequent fiscal y	ears.
Explanation (required if NOT				<del></del>		

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1c.	. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.					
	Explanation: (required if NOT met)					
1d.	NO - There have been no cap	oital project cost overruns occurring since first interim projections that may impact the general fund operational budget.				
	Project Information:					
	(required if YES)					

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

1 Include multiyear commilme	nts, mulliyea	r debt agreements, and new progra	ams or contracts that result in lon	g-term obligations.		
S6A. Identification of the Distric	t's Long-te	rm Commitments				
DATA ENTRY: If First Interim data ex Extracted data may be overwritten to other data, as applicable.	ist (Form 01C updale long-l	SI, Ilem S6A), long-lerm commilm erm commilment data in Ilem 2, as	ent data will be extracted and it w applicable, If no First Interim dat	rill only be necessary to click the appropri a exist, click the appropriate bullons for i	iate builmir item 1b. ems fazd 1b, and enter ali	
a. Does your district have for (If No, skip items 1b and 2)	ng-term (mulli 2 and sections	iyear) commilments? s S6B and S6C)	Yes			
b. If Yes to Item 1a, have ne since first interim projection		multiyear) commilments been incu	med Yes			
If Yes to Item 1a, list (or update benefits other than pensions	ale) all new a (OPEB): OPE	nd existing mulliyear commitments EB is disclosed in Item S7A.	and required annual debt service	amounts. Do not include long-term com	milmenkløpostemployment	
•						
Type of Commilment	# of Years Remaining	S Funding Sources (Rever	ACS Fund and Object Codes Us	ed For: bl Service (Expenditures)	Pindpal Balance asolfuly 1,2013	
Capital Leases		01/0000/8XXX	01/0000/4XXX	ot Service (Experiments)	813,447	
Certificates of Participation General Obligation Bonds	12	51/0000/86XX	. 51/0000/74XX		43,670,894	
Supp Early Retirement Program	12	5110000100/X	311000077477		40,010,004	
State School Building Loans			01/0000/2XXX	O L TO DO CO VO VV		
Compensated Absences	Compensaled Absences         Various         01/0000/8XXX         01/0000/2XXX         54,802					
Other Long-term Commitments (do n	ot include OF	PEB):				
	<del> </del>					
	<b>-</b>				······································	
		•				
***************************************						
-	<del></del>					
Type of Commilment (contin	nued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nlSubsequent Year (2015-16) Amual Payment (P. & I)	
Capital Leases		141,004	208,828	208,828	208,828	
Certificates of Participation General Obligation Bonds		2,624,510	1,887,950	1,906,950	1,924,950	
Supp Early Relirement Program						
State School Building Loans Compensated Absences						
					<u> </u>	
Other Long-term Commitments (con	ilinued):				·	
			` ` `			

2,096,778

No

2,115,778

No

2,133,778

No

Tolal Annual Payments: 2,765,514
Has total annual payment increased over prior year (2012-13)?

S6B. Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment						
	A ENTRY: Enter an explanation if Yes,						
1a. No - Annual payments for lo	a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.						
Explanation: (Required if Yes to Increase in total annual payments)							
CCC Identification of December							
Sec. Identification of Decreasi	s to Funding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate	Yes or No button in Item 1; if Yes, an explanation is required in Item 2.						
1. Will funding sources used t	pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?						
	No						
2. No - Funding sources will n	ot decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.						
Explanation: (Required if Yes)							

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded itabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuable.

S7A. I	dentification of the District's Estimated Unfunded Liability for	Postemployme	nt Benefits Other Than Pens	sions (OPEB)	
DATA Interim	ENTRY: Click the appropriale button(s) for items 1a-1c, as applicable. Firs I data in items 2-4.	st interim data that	exist (Form 01CSI, ilem S7A) wi	il be extracted; otherwise, enter	Finishirm and Second
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)		Yes		
	<ul> <li>b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?</li> </ul>		No		
	c. If Yes to Ilem 1a, have there been changes since first interim in OPEB contributions?		No		
2.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL)		First Interim (Form 01CSI, Item S7A) 1,460,776.00 1,460,776.00	Second Interim 1,460,776.00 1,460,776.00	
	Are AAL and UAAL based on the district's estimate or an actuarial valuation?     d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	aluation.	Actuarial June 2012	Actuarial June 2012	
3.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or A Measurement Method Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	Allemative	First Interim (Form 01CSI, Item S7A) 90,203.00 90,203.00 90,203.00	Second Interim 90,203.00 90,203.00 90,203.00	
	OPEB amount contributed (for this purpose, include premiums paid to (Funds 01-70, objects 3701-3752)     Current Year (2013-14)     1st Subsequent Year (2014-15)     2nd Subsequent Year (2015-16)	to a self-insurance	112,837.00 112,837.00 112,837.00	112,837.00 112,837.00 112,837.00	
	c, Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		112,837.00 112,837.00 112,837.00	112,837.00 112,837.00 112,837.00	
	d. Number of retirees receiving OPEB benefits Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)		70 70 70	69 69 69	
4.	. Comments:				

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

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S7B.	dentification of the District's Unfunded Liability for Self-insuran	ice Programs
DATA		Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Merim and Second
1.	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and ifability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No
	b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?	
	c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?	n/a
2.	Self-Insurance Liabilities  a. Accrued liability for self-insurance programs  b. Unfunded liability for self-insurance programs	First Interim (Form 01CSI, Item S7B) Second Interim
3.	Self-insurance Contributions a. Required contribution (funding) for self-insurance programs Current Year (2013-14) 1st Subsequent Year (2014-15) 2nd Subsequent Year (2015-16)	First Interim (Form 01CSI, Item S7B) . Second Interim
	Amount contributed (funded) for self-insurance programs     Current Year (2013-14)     1st Subsequent Year (2014-15)     2nd Subsequent Year (2015-16)	•
4.	Comments:	

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



## S8. Status of Labor Agreements

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

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

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

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

S8A. C	ost Analysis of District's Labor Agre	eements - Certificated (Non-n	nanagement) En	nployees			
DATA E	NTRY: Click the appropriate Yes or No bu	iton for "Status of Certificated Lab	or Agreements as c	of the Previous R	Reporting Perio	d." There are no extraction	ns in this sedion.
Status ( Were al	of Certificated Labor Agreements as of I certificated labor negotilations settled as If Yes, com	the Previous Reporting Period of first interim projections? plete number of FTEs, then skip to	section S8B.	No			
	if No, contin	iue with section S8A.					
Certific	ated (Non-management) Salary and Ber	refit Negotiations					
	and from managonions, outday and pool	Prior Year (2nd Interim) (2012-13)	Current Y (2013-1			osequent Year 2014-15)	2nd Swiequent Year (2015-16)
	of certificated (non-management) full- uivalent (FTE) positions	126.5		135.5	<del></del>	135,5	135.5
1a.	Have any salary and benefit negotiations	been sellled since first inlerim pro the corresponding public disclosu	-	Yes	he COE, com	ofete guestions 2 and 3.	
	If Yes, and	the corresponding public disclosu plete questions 6 and 7.					
1b.	Are any salary and benefit negotiations s	still unsettled? oplete questions 6 and 7.		No			
Mannii	allons Seilled Since First Interim Projection	ne					
2a.	Per Government Code Section 3547.5(a		meeting:	Jan 21, 201	14		
2b.	Per Government Code Section 3547.5(b certified by the district superintendent an If Yes, date		_	Yes Jan 21, 20	14		
3.	Per Government Code Section 3547.5(c to meet the costs of the collective barga If Yes, dat		on:	Yes Jan 21, 20	14		
4.	Period covered by the agreement:	Begin Date:		En	d Dale:		
5.	Salary settlement:		Current (2013		1st S	ubsequent Year (2014-15)	2ndShisequent Year (1015-16)
	is the cost of salary selllement included projections (MYPs)?	·	Ye	5		Yes	No
	Total cost	One Year Agreement of salary selllement					
	% change	e in salary schedule from prior yea or	г				
	Total cos	Multiyear Agreement t of salary selllement					
	% chang (may ent	e in salary schedule from prior yea er text, such as "Reopener")	аг				
	ldenlify ti	he source of funding that will be us	sed to support mult	iyear salary com	milments:		
						·	

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

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legoti	ations Not Sellied			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015–16)
7.	Amount included for any tentative salary schedule increases	(2010-14)	(2014-10)	
ertifi	cated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015–16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	49,046	98,116	0
3.	Percent of H&W cost paid by employer	100,0%	100.0%	100,0%
4.	Percent projected change in H&W cost over prior year	9.0%	10.0%	0,0%
Since	cated (Non-management) Prior Year Settlements Negotiated First Interim Projections			
re an	y new costs negollated since first interim projections for prior year nents included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs	No.		
	If Yes, explain the nature of the new costs:		***************************************	
Certif	cated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are step & column adjustments included in the interim and MYPs?	Vos	Yes	Yes
2.	Cost of step & column adjustments included in the internit and with st	Yes 74,743	75,864	77,685
3,	Percent change in step & column over prior year	1.5%	1.5%	1.5%
~		Current Year	1st Subsequent Year	2nd Subsequent Year
Cerui	icated (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No
Certii List o etc.):	icated (Non-management) - Other her significant contract changes that have occurred since first interim projec	blions and the cost impact of each char	nge (l.e., class size, hours of employme	ni, (eaveofabsence, bonuses
	**************************************			· · · · · · · · · · · · · · · · · · ·
	•			
	**************************************			
	**************************************			

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88B. C	ost Analysis of District's Labor Agre	ements - Classified (Non-ma	nagement) Employees		
DATA E	NTRY: Click the appropriale Yes or No but	lon for "Status of Classified Labor	Agreements as of the Previous (	Reporting Period." There are no extraction	ons in this scilon.
			section SBC. No		
Classifi	ed (Non-management) Salary and Bene	lit Negotiations Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2n/3%sequen(Year 17015-16)
Number FTE pos	of classified (non-management) sillons	62.8	63.8	63.8	63.8
1a.	If Yes, and	he corresponding public disclosur	e documents have been filed wil	n the COE, complete questions 2 and 3. with the COE, complete questions 2-5.	
1b.	Are any salary and benefit negotiations st	ill unsettled? plete questions 6 and 7.	Yes		
Negotia 2a.	<u>utions Settled Since First Interim Projection</u> Per Government Code Section 3547,5(a)		eeling:		
2b.	Per Government Code Section 3547.5(b) certified by the district superintendent and if Yes, date				
3.	Per Government Code Section 3547.5(c) to meet the costs of the collective bargai If Yes, date		n/a		
4.	Period covered by the agreement:	Begin Dale:		End Date:	]
5.	Salary settlement:		Current Year (2013-14)	1st Subsequent Year (2014-15)	2mSubsequent Year (201 5-16)
	Is the cost of salary settlement included projections (MYPs)?	in the interim and multiyear			
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or		]	
	Total cost	Multiyear Agreement of salary settlement			
		in salary schedule from prior year r lext, such as "Reopener")			
	identify th	e source of funding that will be us	ed to support multiyear salary co	mmilments:	
Nego	tiations Not Settled				
6.	Cost of a one percent increase in salar	y and statutory benefits	29,0	1	
			Current Year (2013-14)	1st Subsequent Year (2014-15)	2m/Subsequent Year (2015-16)
7.	Amount included for any tentative sala	y schedule increases		0	0 0

Classi	fied (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	1st Subsequent Year (2014-15)	2015-16)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2,	Total cost of H&W benefits	0	NO 0	0
3.	Percent of H&W cost paid by employer	100.0%	100.0%	0.0%
4.	Percent projected change in H&W cost over prior year	9.0%	10.0%	0.0%
Since	fled (Non-management) Prior Year Settlements Negotiated First Interim			
Are and	y new costs negolialed since first interim for prior year settlements d in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
Classi	fled (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
			,	
1.	Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	57,426	75,864	77,685
3.	Percent change in step & column over prior year	2.4%	2.4%	2.4%
Classi	fled (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Are savings from allrilion included in the interim and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No
Classi List of	lified (Non-management) - Other her significant contract changes that have occurred since first interim and the	e cost impact of each (i.e., hours of en	nployment, leave of absence, bonuses	, etc.):



88C. C	ost Analysis of District's Labor Agre	ements - Management/Supe	ervisor/Confid	ential Employ	ees			
DATA El n this se	NTRY: Click the appropriate Yes or No but ection.	lon for "Status of ManagemenVSt	upervisor/Confide	ential Labor Agre	eements as of the Previous R	eporting Period	i." There are no extracti	ons
Nere all	of Management/Supervisor/Confidential imanagerial/confidential labor negolialions if Yes or n/a, complete number of FTEs, the fire the confidential section SBC.	s settled as of first interim projecti	evious Reportir ons? [	g Perlod No				
Vianage	ment/Supervisor/Confidential Salary an	d Benefit Negotiations Prior Year (2nd Interim) (2012-13)	Curren (201:		1st Subsequent Ye (2014-15)	ear	2nd Sissequent Yea (2015-16)	r
Number confiden	of management, supervisor, and utal FTE positions	14.0	(201)	15.0	(2014-13)	15.0	1017	15,0
1a.	•	piele question 2.	ojections?	No				
1b.	Are any salary and benefit negotiations st	iele questions 3 and 4. ill unsellied? plete questions 3 and 4.		Yes				
Negolia 2.	ilions Settled Since First Interim Projection Salary settlement:	<u>s</u>		it Year 3-14)	1st Subsequent Y (2014-15)	ear	2nd Súsequent Yes (1015-16)	ar
	is the cost of salary settlement included in projections (MYPs)?	n the interim and mulliyear	(20)	<u> </u>	(2014-10)		(010-10)	
		of safary selllement						
		salary schedule from prior year text, such as "Reopener")		***************************************				
Negolia 3.	alions Not Settled Cost of a one percent increase in satary :	and statutory benefits		18,154				
•				nt Year 13-14)	1st Subsequent (2014-15)		2nt Subsequent Ye (2015-16)	
4.	Amount included for any tentalive salary	schedule increases	<u> </u>		21	0		0
_	gement/Supervisor/Confidential and Welfare (H&W) Benefits			nt Year 13-14)	1st Subsequent \( (2014-15)	Year	2nd Subsequent Ye (2015-16)	er:
1. 2.	Are costs of H&W benefit changes included Total cost of H&W benefits	ded in the interim and MYPs?		No	No No	0	No	. 0
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost of	over prior year	·	0.0% .0%	100.0% 10.0%		100.0% 0.0%	
	gement/Supervisor/Confidential and Column Adjustments			ent Year 13-14)	1st Subsequent (2014-15)	Year	2nd Subsequent Y (2015-16)	ear 
1. 2.	Are step & column adjustments included Cost of step & column adjustments	i in the budget and MYPs?		Yes 38,51	Yes 1	40,963	Yes	41,718
3.	Percent change in step and column over	r prior year		2,0%	2.0%		2,0%	
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.)			ent Year 013-14)	1st Subsequent (2014-15)		2ndSubsequent \( \) (201 5-16)	'ear
1. 2.	Are costs of other benefits included in the Total cost of other benefits	he Interim and MYPs?		Yes 3,60	Yes	3,600	Yes	3,600
2. 3.	Percent change in cost of other benefits	s over prior year		0.0%	0.0%	0,000	0.0%	2,000

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## S9. Status of Other Funds

	Analyze the status of other fu interim report and multiyear p	inds that may have negalive fund balances at the end of t projection for that fund, Explain plans for how and when the	he current fiscal year. If any othe ne negative fund balance will be a	r fund has a projected negative fund balance, prepare an addressed.
S9A.	ldentification of Other Fur	ids with Negative Ending Fund Balances		
DATA	ENTRY: Click the appropriate	bullon in Ilem 1. If Yes, enter data in Ilem 2 and provide t	he reports referenced in Item 1.	
1.	Are any funds other than the balance at the end of the cur	general fund projected to have a negative fund rent fiscal year?	No	
	If Yes, prepare and submit to each fund.	the reviewing agency a report of revenues, expenditures	s, and changes in fund balance (e	e.g., an interim fund report) and a multiyear projection report for
2.	If Yes, identify each fund, by explain the plan for how and	name and number, that is projected to have a negative e when the problem(s) will be corrected.	nding fund balance for the curren	nt fiscal year. Provide reasons for the negative balance(s) and
		-		

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

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## ADDITIONAL FISCAL INDICATORS

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

NIKY: Click the appropriate Yes or No button for Items A2 through A9; Item A1 is automatically c	onpoted Justa on dual nom officion of
negalive cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance,	No
is the system of personnel position control independent from the payroll system?	Yes
is enrollment decreasing in both the prior and current fiscal years?	No
Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
Does the district provide uncapped (100% employer paid) health benefits for current or refired employees?	No
Is the district's financial system independent of the county office system?	No
Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
providing comments for additional fiscal indicators, please include the item number applicable to	each comment.
Comments: (opilonal)	
	are expected to exceed the projected state funded cost-of-tiving adjustment?  Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  Is the district's financial system independent of the county office system?  Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)  Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  providing comments for additional fiscal indicators, please include the item number applicable to Comments:

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21-75002-0000000

## Second Interim 2013-14 Projected Totals Technical Review Checks

Ross Valley Elementary

Marin 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) .

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

# IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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21-75002-0000 OO

# Second Interim 2013-14 Actuals to Date Technical Review Checks

Ross Valley Elementary

Marin 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)

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

# IMPORT CHECKS

## GENERAL LEDGER CHECKS

# SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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21-75002-0000000

Second Interim

2013-14 Board Approved Operating Budget Technical Review Checks

Ross Valley Elementary

Marin County

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

F - Fatal (Data must be corrected; an explanation is not allowed) W/WC - Warning/Warning with Calculation (If data are not correct,

correct the data; if data are correct an explanation is required)

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) do not net to zero by fund.

EXCEPTION

FUND OBJECT 7310 01 -40,937.00

Explanation: Transfered working budget to approved budget before balancing indirect costs.

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) do not net to zero by function.

EXCEPTION

FUND FUNCTION OBJECT 7310 01 7210 -40,937.00

Explanation: Transfered working budget to approved budget before balancing Indirect Costs.

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

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21-75002-0000000

Second Interim 2013-14 Original Budget Technical Review Checks

Ross Valley Elementary ·

Marin County

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

> 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)

> 0 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

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

FUND	RESOU	JRCE OB	JECT				VALUE	•		
01	0000	380	02				6,434.50			
Explanation	:PERS	reduction	budget	in	Fund	22	exceeds	${\tt amount}$	includded	in PERS

lS redution calculation. No more PERS reduction with LCFF.

## SUPPLEMENTAL CHECKS

# EXPORT CHECKS

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