



GATEWAY UNIFIED SCHOOL DISTRICT



SECOND INTERIM BUDGET 2013-2014

Presented to the Board of Trustees

March 12, 2014

*Providing Excellence in Learning:
Every Student, Every Day*

GATEWAY UNIFIED SCHOOL DISTRICT

2013-2014 SECOND INTERIM BUDGET

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**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET COMPOSITION
March 12, 2014**

The California Department of Education requires school districts to certify two times a year the status of the District's financial and budgetary position. The budget is prepared based on the guidelines received from the State. This budget document reflects all expected revenues and planned expenditures for the 2013-2014 school year. It is a communication tool to share with the community the district's philosophy, goals and objectives.

The Second Interim Report is developed in the Business Office by analyzing actual financial activity and making budget forecasts. The Second Interim Report reflects the new beginning fund balance from the Unaudited Actuals for 2012-2013. The categorical carryover revenues have been added and the revenues have been updated. The expenses are a reflection of what is anticipated to be spent in 2013-2014 by funding resource.

The Second Interim Budget is presented using the Governor's new Local Control Funding Formula (LCFF). The State required standards and criteria review indicates the district has a balanced budget and projects a positive fund and cash balance at June 30, 2014, and 2015. But as in previous years, these projections are subject to change depending on the prerogative of the Governor and the State Legislature.



GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 SECOND INTERIM GENERAL FUND BUDGET SUMMARY
March 12, 2014

	2013-14 FIRST INTERIM BUDGET	2013-14 SECOND INTERIM BUDGET
Funded Average Daily Attendance (ADA)		
REVENUES		
LCFF / Revenue Limit	17,896,079	17,912,534
Federal Revenues	3,213,185	3,213,515
Other State Revenues	1,690,278	1,679,898
Other Local Revenues	2,887,458	3,046,759
TOTAL REVENUES	25,687,000	25,852,706
EXPENDITURES		
Certificated Salaries	10,592,340	10,512,483
Classified Salaries	5,042,018	5,066,926
Employee Benefits	4,774,149	4,765,765
Books and Supplies	2,341,308	2,176,426
Services, Other Operating Exp	3,150,697	3,105,784
Capital Outlay	204,868	320,638
Other Outgo	163,891	120,171
Transfer of Indirect/Direct Support	(55,430)	(55,650)
TOTAL EXPENDITURES	26,213,841	26,012,543
EXCESS(DEFICIENCY)OF REVENUES	(526,841)	(159,837)
OTHER FINANCING SOURCES IN	311,021	311,021
OTHER FINANCING SOURCES OUT	0	(273,700)
NET INCREASE(DECREASE) IN FUND BALANCE	(215,820)	(122,516)
BEGINNING BALANCE	9,548,494	9,548,494
AUDIT ADJUSTMENTS	0	0
ENDING FUND BALANCE	9,332,674	9,425,978

Components of Ending Fund Balance		
Revolving Cash	11,900	11,900
Economic Uncertainties	1,310,867	4,475,749
Board Designated/Assigned	6,435,820	3,141,166
Designated Unrealized Gains	0	0
Restricted	1,574,087	1,797,163
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
March 12, 2014**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Second Interim Budget should be considered a “financial snapshot” on the date it is presented to the Board of Trustees. As variables change, budget revisions are made throughout the course of the year. The 2013-2014 Second Interim Budget was prepared using the following assumptions:

REVENUE ASSUMPTIONS:

1. ADA projected to decrease in 2013-2014 and 1st/2nd subsequent years using a 1.82% trend for 2013-2014; 1.73% trend for 2014-2015 and 1.52% trend for 2015-2016
2. LCFF “Gap” funding has been budgeted at 11.78% for 2013-2014, 28.05% for 2014-2015 and 10% for 2015-2016
3. ADA projected decrease trends have been applied to Special Education funding
4. Lottery is projected at \$157.00 per ADA: \$126.00 unrestricted, \$31.00 restricted
5. Mandated Block Grant funding has been budgeted for 2013-2014
6. Beginning Balance updated to Unaudited Actuals Ending Balance

EXPENDITURE ASSUMPTIONS:

1. Priorities funded
2. Step and Column salary increases included
3. Salary driven benefits budgeted according to staff changes
4. Categorical programs (except Special Education) do not encroach on the General Fund
5. Economic Uncertainties rate increased to 17%
6. Continue to evaluate budget for further possible reductions



**GATEWAY UNIFIED SCHOOL DISTRICT
FUNDING CHANGES
March 12, 2014**

Of note, the most dramatic change from Preliminary Budget to Second Interim Budget is the Governor's Local Control Funding Formula (LCFF) which creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. Until full implementation (2020-2021), local educational agencies (LEAs) will receive roughly the same amount of funding they received in 2012-2013 plus an additional amount each year to bridge the gap between current funding levels and the new LCFF target levels.

The LCFF includes the following components for 2013-2014:

- Provides a base grant for each LEA equivalent to \$7,423 per ADA. The actual base grants vary based on grade span.
- Provides an adjustment of 10.4 percent on the base grant amount for K-3. As a condition of receiving these funds, the LEA shall progress toward an average class enrollment of no more than 24 pupils in K-3 classrooms.
- Provides an adjustment of 2.6 percent on the base grant for grades 9-12.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- The budget maintains Home-to-School Transportation and Targeted Instructional Improvement Block grant funding as add-ons to the LCFF. The budget requires LEAs to maintain 2012-2013 state-funded expenditure levels for transportation on an ongoing basis.



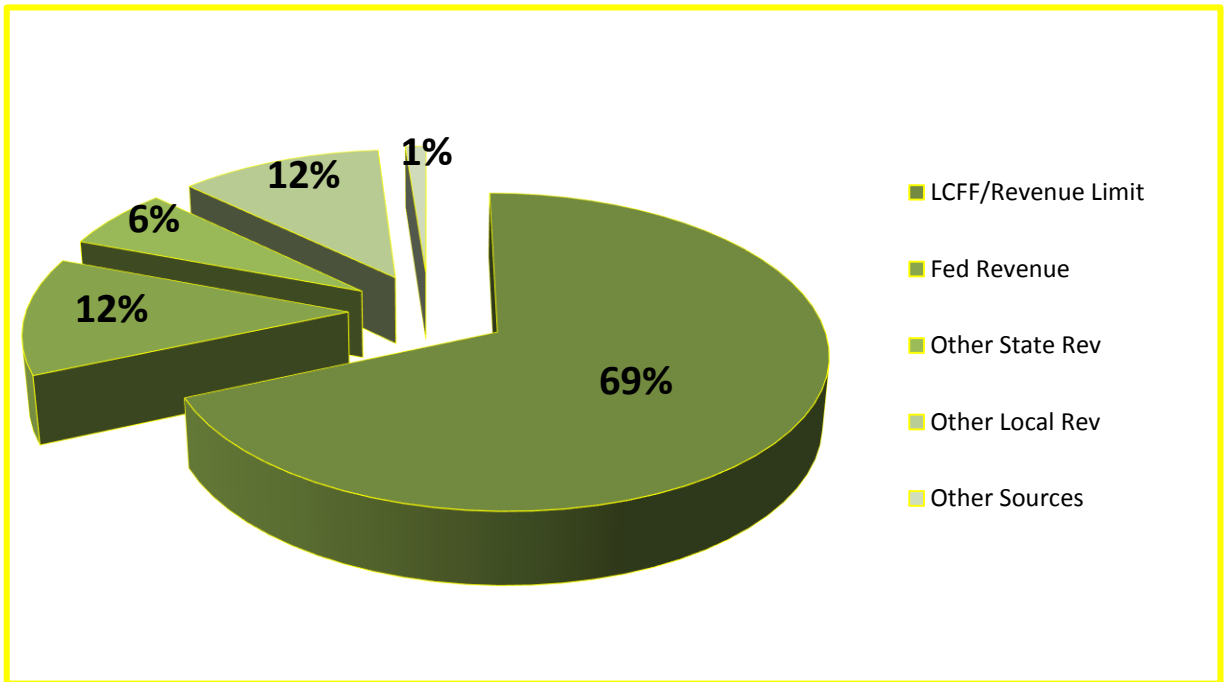
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 SECOND INTERIM BUDGET REVENUE DETAIL
March 12, 2014

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
REVENUE LIMIT: 8010-8099			
8011	0000	LCFF/Revenue Limit	9,030,757
8012	1400	Education Protection Account	2,418,634
8019	0000	State Aid - Prior Years	(19,772)
8021	0000	Home Owners Exemption	161,228
8022	0000	Timber Yield Tax	41,105
8041	0000	Secured Roll Taxes	8,790,737
8042	0000	Unsecured Roll	478,436
8043	0000	Prior Year Taxes	10,722
8044	0000	Supplemental Taxes	29,904
8045	0000	ERAF	(1,244,022)
8047	0000	RDA Funds -Tax Portion	1,142,164
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,927,359)
SUBTOTAL			17,912,534
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	556,084
8182	3315	Special Ed: IDEA Preschool Non-RIS	143,036
8260	0104	Forest Reserve Funds	139,409
8290	3010	Title I	1,365,751
8290	3550	Voc & Applied Secondary	38,950
8290	4035	Title II Part A Teacher Quality	268,014
8290	4510	Indian Education	50,491
8290	9282	AP Testing	2,745
8290	5640	Medi-Cal	70,500
8290	5810	PEP Grant	578,535
SUBTOTAL			3,213,515

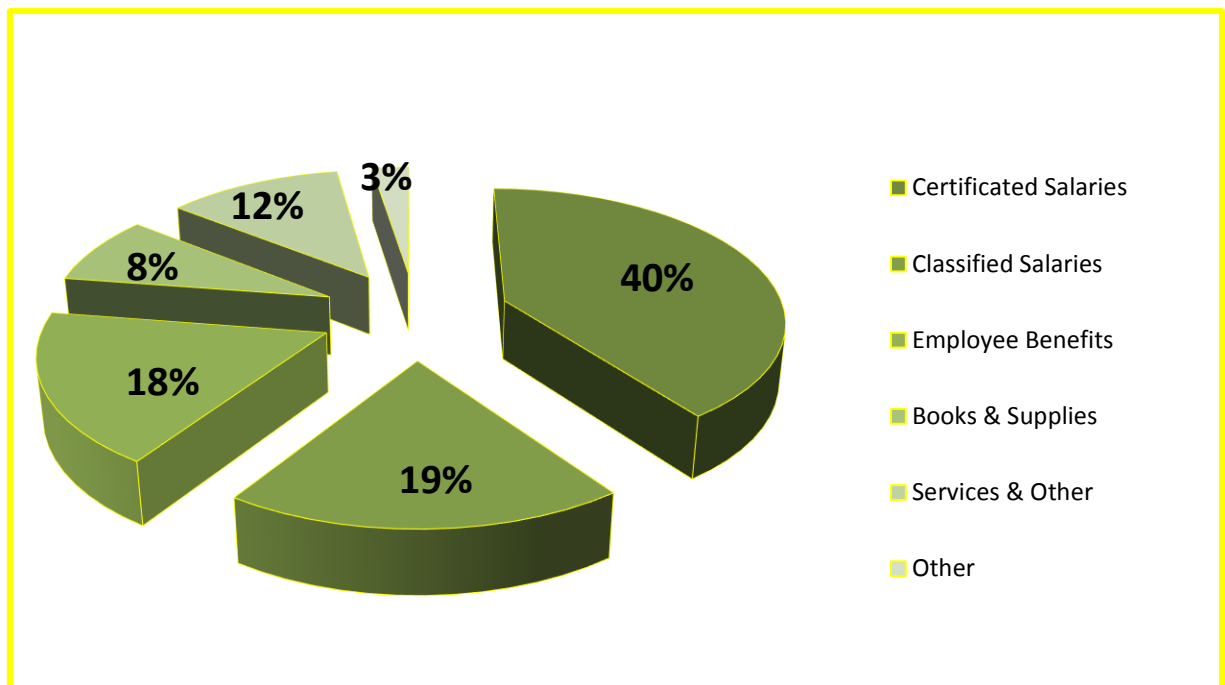
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 SECOND INTERIM BUDGET REVENUE DETAIL
March 12, 2014

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
STATE: 8300-8599			
8550	0809	Mandated Costs	91,895
8560	1100	Lottery - Unrestricted	345,491
8560	6300	Lottery - Restricted	94,380
8590	0121	Pupil Testing	1,069
8590	6230	CA Prop 39	127,861
8590	7405	Common Core	533,958
8590	7010	Ag Grant	13,212
8590	7210	National American Indian Ed	73,032
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
SUBTOTAL			1,679,898
LOCAL REVENUE: 8600-8799			
8625	9020	RDA Funds	148,296
8639	0070	Athletics	24,627
8650	0000-0954	Lease Income	181,100
8660	0000	Interest Income	39,000
8677	0000	Other Local Income	225,195
8677	6350	ROC/P	178,745
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,068,009
8677	9015	GREAT Reimbursement	975
8699	0000	Other Local Income	92,195
8699	7230	Transportation	500
8699	8150	Maintenance	300
8699	9005	First 5 Shasta	73,736
8699	9010	GREAT Partnership	54
8699	9105	Site Specific	51,926
8699	9073-9086	CVHS Athletics	46,991
8699	9265-9286	CVHS Site Specific	2,992
8699	9268	Homeless Needs	300
8782	9010	GREAT Partnership	5,937
8792	6500	Special Ed Apportionment from SCOE	874,578
SUBTOTAL			3,046,759

Revenue



Expenditures



**GATEWAY UNIFIED SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2013-14 SECOND INTERIM BUDGET
March 12, 2014**

		13-14 Board Approved Operating Budget			13-14 First Interim Budget			13-14 Second Interim Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
REVENUES													
LCFF / Revenue Limit Sources	8010 - 8099	17,099,488	814,243	17,913,731	17,015,219	880,860	17,896,079	17,912,534	0	17,912,534	897,315	(880,860)	16,455
Federal Revenues	8100 - 8299	0	3,062,577	3,062,577	139,409	3,073,776	3,213,185	142,154	3,071,361	3,213,515	2,745	(2,415)	330
Other State Revenues	8300 - 8599	344,274	1,022,030	1,366,304	522,727	1,167,551	1,690,278	511,487	1,168,411	1,679,898	(11,240)	860	(10,380)
Other Local Revenues	8600 - 8799	669,875	2,353,392	3,023,267	746,964	2,140,494	2,887,458	822,940	2,223,819	3,046,759	75,976	83,325	159,301
Interfund Transfers In	8910 - 8929	324,222	0	324,222	311,021	0	311,021	311,021	0	311,021	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,228,367)	1,228,367	0	(1,313,377)	1,313,377	0	(2,223,247)	2,223,247	0	(909,870)	909,870	0
TOTAL REVENUES		17,209,492	8,480,609	25,690,101	17,421,963	8,576,058	25,998,021	17,476,889	8,686,838	26,163,727	54,926	110,780	165,706
EXPENDITURES													
Certificated Salaries	1000 - 1999	8,314,751	2,310,231	10,624,982	8,301,144	2,291,196	10,592,340	8,249,900	2,262,583	10,512,483	(51,244)	(28,613)	(79,857)
Classified Salaries	2000 - 2999	2,918,314	2,036,062	4,954,376	3,019,535	2,022,483	5,042,018	3,009,214	2,057,712	5,066,926	(10,321)	35,229	24,908
Employee Benefits	3000 - 3999	3,559,566	1,111,460	4,671,026	3,649,967	1,124,182	4,774,149	3,643,856	1,121,909	4,765,765	(6,111)	(2,273)	(8,384)
Books and Supplies	4000 - 4999	1,160,014	1,112,650	2,272,664	1,224,890	1,116,418	2,341,308	1,060,692	1,115,734	2,176,426	(164,198)	(684)	(164,882)
Services, Other Operating Expenses	5000 - 5999	1,747,641	1,234,334	2,981,975	1,806,004	1,344,693	3,150,697	1,920,394	1,185,390	3,105,784	114,390	(159,303)	(44,913)
Capital Outlay	6000 - 6599	234,520	0	234,520	204,868	0	204,868	249,138	71,500	320,638	44,270	71,500	115,770
Other Outgo (excluding indirect)	7100 - 7499	128,306	36,940	165,246	128,306	35,585	163,891	106,446	13,725	120,171	(21,860)	(21,860)	(43,720)
Direct Support / Indirect Costs	7300 - 7399	(316,083)	259,468	(56,615)	(318,101)	262,671	(55,430)	(312,029)	256,379	(55,650)	6,072	(6,292)	(220)
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	273,700	0	273,700	273,700	0	273,700
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		17,747,029	8,101,145	25,848,174	18,016,613	8,197,228	26,213,841	18,201,311	8,084,932	26,286,243	184,698	(112,296)	72,402
NET INCREASE/DECREASE IN FUND BALANCE		(537,537)	379,464	(158,073)	(594,650)	378,830	(215,820)	(724,422)	601,906	(122,516)	(129,772)	223,076	93,304
BEGINNING BALANCE		7,991,706	1,176,827	9,168,533	8,353,237	1,195,257	9,548,494	8,353,237	1,195,257	9,548,494	0	0	0
Audit/Other Restatement Adjustments		0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE		7,454,169	1,556,291	9,010,460	7,758,587	1,574,087	9,332,674	7,628,815	1,797,163	9,425,978	(129,772)	223,076	93,304
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		11,900	-	11,900	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		1,289,209	-	1,289,209	1,310,867	-	1,310,867	4,475,749	-	4,475,749	3,164,882	-	3,164,882
Board Designated		6,153,060	-	6,153,060	6,435,820	-	6,435,820	3,141,166	-	3,141,166	(3,294,654)	-	(3,294,654)
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,556,291	1,556,291	-	1,574,087	1,574,087	-	1,797,163	1,797,163	-	223,076	223,076
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
Total		7,454,169	1,556,291	9,010,460	7,758,587	1,574,087	9,332,674	7,628,815	1,797,163	9,425,978	(129,772)	223,076	93,304

Funded LCFF / Revenue Limit ADA

2470.64

2471.97

2479.56

**GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 ENDING FUND BALANCE COMPARISON
March 12, 2014**

	2013-14 FIRST INTERIM BUDGET	2013-14 SECOND INTERIM BUDGET
REVOLVING CASH/STORES/PREPAIDS	11,900	11,900
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	1,310,867	4,475,749
RESTRICTED		
NCLB Title I	143,110	136,524
NCLB Title II	21,725	20,987
Medi-Cal	272,940	280,576
PEP Grant	95,719	95,719
Calif Clean Energy - Prop 39	0	127,861
Lottery - Restricted	240,242	255,337
Common Core	317,059	321,795
RDA Funds	435,743	512,539
Gen Ed Site Specific	47,549	45,825
TOTAL RESTRICTED	1,574,087	1,797,163
BOARD DESIGNATED		
2004-05 STRS Payment	11,908	11,908
2014-15 Deficit	759,739	0
2015-16 Deficit	360,721	0
2014-15 GAP Funding	716,847	1,891,271
2015-16 GAP Funding	676,131	517,326
Board Priorities	153,705	0
Classroom Furnishing Replacement	50,000	0
Computer Workstation Replacement	88,081	0
CVHS Al Rose Gym Floor/Ceiling Repair	350,000	0
CVHS Student Accounts	24,158	0
CVHS Tennis Courts	160,000	0
Debt Service	150,166	0
Declining Enrollment	600,000	0
Deferred Maintenance	400,000	0
EPA Funds	85,212	0
Forest Reserve	473,175	416,814
Future COPS Transfers	534,000	0
Mandated Costs	353,824	303,847
Prop 39 Clean Energy Jobs Act	127,861	0
Pupil Testing	4,838	0
Security Upgrades	250,000	0
State Lottery	105,454	0
TOTAL BOARD DESIGNATED	6,435,820	3,141,166
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	9,332,674	9,425,978

**2013-14 SECOND INTERIM
MULTI-YEAR PROJECTION
Gateway Unified School District**

		2013-14 Second Interim			2014-15 Projected			2015-16 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF / Revenue Limit Sources	8010 - 8099	17,912,534	0	17,912,534	19,556,689	0	19,556,689	19,804,960	0	19,804,960
Federal Revenues	8100 - 8299	142,154	3,071,361	3,213,515	0	2,492,826	2,492,826	0	2,492,826	2,492,826
Other State Revenues	8300 - 8599	511,487	1,168,411	1,679,898	373,050	485,780	858,830	368,493	484,659	853,152
Other Local Revenues	8600 - 8799	822,940	2,223,819	3,046,759	695,057	2,058,123	2,753,180	695,057	1,974,773	2,669,830
Interfund Transfers In	8910 - 8929	311,021	0	311,021	251,358	0	251,358	213,687	0	213,687
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,223,247)	2,223,247	0	(2,223,247)	2,223,247	0	(2,223,247)	2,223,247	0
TOTAL REVENUES		17,476,889	8,686,838	26,163,727	18,652,907	7,259,976	25,912,883	18,858,950	7,175,505	26,034,455
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,249,900	2,262,583	10,512,483	8,249,900	2,174,834	10,424,734	8,363,377	2,135,956	10,499,333
Classified Salaries	2000 - 2999	3,009,214	2,057,712	5,066,926	3,009,214	1,970,752	4,979,966	3,047,297	1,959,396	5,006,693
Employee Benefits	3000 - 3999	3,643,856	1,121,909	4,765,765	3,598,133	1,086,310	4,684,443	3,555,239	1,073,722	4,628,961
Step and Column		0	0	0	174,617	67,143	241,760	176,967	65,316	242,283
Books and Supplies	4000 - 4999	1,060,692	1,115,734	2,176,426	1,051,941	1,151,158	2,203,099	1,051,941	795,317	1,847,258
Services, Other Operating Expenses	5000 - 5999	1,920,394	1,185,390	3,105,784	1,873,478	954,948	2,828,426	1,873,478	816,168	2,689,646
Capital Outlay	6000 - 6599	249,138	71,500	320,638	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(312,029)	256,379	(55,650)	(280,030)	236,031	(43,999)	(288,574)	232,924	(55,650)
Other Outgo	7100 - 7499	106,446	13,725	120,171	0	13,725	13,725	0	13,725	13,725
Interfund Transfers Out	7610 - 7629	273,700	0	273,700	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		18,201,311	8,084,932	26,286,243	17,677,253	7,654,901	25,332,154	17,779,725	7,092,524	24,872,249
NET INCREASE/DECREASE IN FUND BALANCE		(724,422)	601,906	(122,516)	975,654	(394,925)	580,729	1,079,225	82,981	1,162,206
BEGINNING BALANCE		8,353,237	1,195,257	9,548,494	7,628,815	1,797,163	9,425,978	8,604,469	1,402,238	10,006,707
Audit Adjustment		0	0	0	0	0	0	0	0	0
ENDING BALANCE		7,628,815	1,797,163	9,425,978	8,604,469	1,402,238	10,006,707	9,683,694	1,485,219	11,168,913

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	4,468,661	-	4,475,749	4,306,466	-	4,306,466	4,228,282	-	4,228,282
Board Designated/Assigned	3,148,254	-	3,141,166	4,286,103	-	4,286,103	5,443,512	-	5,443,512
Restricted	-	1,797,163	1,797,163	-	1,402,238	1,402,238	-	1,485,219	1,485,219
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	7,628,815	1,797,163	9,425,978	8,604,469	1,402,238	10,006,707	9,683,694	1,485,219	11,168,913

% EUR to Expenditures

28.98%

33.92%

38.89%

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert, Undesign, Bd Design
Change**

7,616,915	-	7,616,915	8,592,569	-	8,592,569	9,671,794	-	9,671,794
		N/A			975,654			1,079,225

Funded LCFF / Revenue Limit ADA

2,479.56

2,433.58

2392.70

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
March 12, 2014**

CAFETERIA:

2013-2014 Projected Ending Balance: **\$133,586**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2013-2014 Projected Ending Balance: **\$654,090**

BUILDING FUND:

2013-2014 Projected Ending Balance: **\$535,533**

CAPITAL FACILITIES FUND:

2013-2014 Projected Ending Balance: **\$488,960**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2013-2014 Projected Ending Balance: **\$0**

BOND INTEREST AND REDEMPTION FUND:

2013-2014 Projected Ending Balance: **\$1,227,690**

FOUNDATION TRUST FUND:

2013-2014 Projected Ending Balance: **\$20,873**

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
March 12, 2014**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2013-2014 Second Interim Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board approve the 2013-2014 Second Interim report with a positive certification.



DEFINITION OF FUNDS

General Fund (01)

The General Fund is the district's primary operating fund. The fund describes in financial terms the District's educational and support programs.

Cafeteria Fund (13)

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

Special Reserve Fund for Postemployment Benefits (20)

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

Building Fund (21)

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund (Developer Fees) (25)

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects or debt services.

Special Reserve Fund (40)

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office. The balance of the funds will be used to develop gifted property located next to Central Valley High School.

Bond Interest & Redemption Fund (51 & 52)

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

Foundation Trust Fund (73)

This fund is used to account separately for gifts or bequests that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

Federal Revenues

ECIA - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title I" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142) – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

Title II Teacher Quality - This account is used for staff development and class size reduction.

Forest Reserve - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2012-13.

State Revenues

Special Education Master Plan - This is the State component of district special education funding. District entitlement is determined by a complex formula.

Lottery – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California's K-12 public education that cannot alone provide for major improvements in K-12 education.

Common Core – One-time state funding to support the shift to the Common Core State Standards. Can be used for Professional Development, Instructional Materials aligned to the academic content standards and integration of the academic content standards through technology-based instruction, including expenditures necessary to support the administration of computer-based assessments.

DEFINITION OF EXPENDITURE CATEGORIES

General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

1000 Certificated Salaries - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

2000 Classified Salaries - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

3000 Employee Benefits - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

4000 Books & Supplies - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable items.

5000 Services & Other Operating Expenses - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

7000 Other Outgo - Includes expenditures not provided for by any other "Object of Expenditure."

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	12,667,907.00	17,015,219.00	11,975,141.19	17,912,534.00	897,315.00	5.3%
2) Federal Revenue		8100-8299	0.00	139,409.00	2,745.00	142,154.00	2,745.00	2.0%
3) Other State Revenue		8300-8599	2,435,008.00	522,727.00	285,841.67	511,487.00	(11,240.00)	-2.2%
4) Other Local Revenue		8600-8799	1,009,714.00	761,303.00	398,649.98	822,940.00	61,637.00	8.1%
5) TOTAL, REVENUES			16,112,629.00	18,438,658.00	12,662,377.84	19,389,115.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,993,935.00	8,300,548.00	4,465,026.49	8,249,900.00	50,648.00	0.6%
2) Classified Salaries		2000-2999	2,236,779.00	3,020,131.00	1,667,182.65	3,009,214.00	10,917.00	0.4%
3) Employee Benefits		3000-3999	3,328,921.00	3,649,967.00	2,100,385.62	3,643,856.00	6,111.00	0.2%
4) Books and Supplies		4000-4999	852,912.00	1,215,492.00	498,220.67	1,060,692.00	154,800.00	12.7%
5) Services and Other Operating Expenditures		5000-5999	1,590,722.00	1,835,741.00	1,217,351.49	1,920,394.00	(84,653.00)	-4.6%
6) Capital Outlay		6000-6999	125,000.00	198,868.00	136,612.70	249,138.00	(50,270.00)	-25.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	21,860.00	128,306.00	33,510.21	106,446.00	21,860.00	17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(381,923.00)	(318,101.00)	0.00	(312,029.00)	(6,072.00)	1.9%
9) TOTAL, EXPENDITURES			15,768,206.00	18,030,952.00	10,118,289.83	17,927,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			344,423.00	407,706.00	2,544,088.01	1,461,504.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,222.00	311,021.00	0.00	311,021.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	273,700.00	(273,700.00)	New
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	(1,483,854.00)	(1,313,377.00)	0.00	(2,223,247.00)	(909,870.00)	69.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,159,632.00)	(1,002,356.00)	0.00	(2,185,926.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(815,209.00)	(594,650.00)	2,544,088.01	(724,422.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,118,388.00	8,353,237.00		8,353,237.00	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)			8,118,388.00	8,353,237.00		8,353,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,118,388.00	8,353,237.00		8,353,237.00		
2) Ending Balance, June 30 (E + F1e)			7,303,179.00	7,758,587.00		7,628,815.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,024,749.00	6,435,820.00		3,141,166.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,266,530.00	1,310,867.00		4,475,749.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	814,243.00	880,860.00	0.00	0.00	(880,860.00)	-100.0%
2) Federal Revenue		8100-8299	3,082,487.00	3,073,776.00	892,050.52	3,071,361.00	(2,415.00)	-0.1%
3) Other State Revenue		8300-8599	2,030,693.00	1,167,551.00	947,817.02	1,168,411.00	860.00	0.1%
4) Other Local Revenue		8600-8799	2,292,307.00	2,148,620.00	951,474.20	2,223,819.00	75,199.00	3.5%
5) TOTAL, REVENUES			8,219,730.00	7,270,807.00	2,791,341.74	6,463,591.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,485,816.00	2,291,196.00	1,198,465.43	2,262,583.00	28,613.00	1.2%
2) Classified Salaries		2000-2999	2,679,642.00	2,022,483.00	1,090,716.91	2,057,712.00	(35,229.00)	-1.7%
3) Employee Benefits		3000-3999	1,398,303.00	1,124,182.00	606,244.39	1,121,909.00	2,273.00	0.2%
4) Books and Supplies		4000-4999	1,375,526.00	1,108,144.00	284,739.50	1,115,734.00	(7,590.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	1,154,501.00	1,361,093.00	470,338.75	1,185,390.00	175,703.00	12.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	71,500.00	(71,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	143,306.00	35,585.00	28,081.17	13,725.00	21,860.00	61.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	325,308.00	262,671.00	0.00	256,379.00	6,292.00	2.4%
9) TOTAL, EXPENDITURES			9,562,402.00	8,205,354.00	3,678,586.15	8,084,932.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,342,672.00)	(934,547.00)	(887,244.41)	(1,621,341.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,483,854.00	1,313,377.00	0.00	2,223,247.00	909,870.00	69.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,483,854.00	1,313,377.00	0.00	2,223,247.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,182.00	378,830.00	(887,244.41)	601,906.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,074,698.00	1,195,257.00		1,195,257.00	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)			1,074,698.00	1,195,257.00		1,195,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,698.00	1,195,257.00		1,195,257.00		
2) Ending Balance, June 30 (E + F1e)			1,215,880.00	1,574,087.00		1,797,163.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,215,880.00	1,574,087.00		1,797,163.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	148,295.73	148,296.00	148,296.00	New
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	31,303.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,249,069.00	1,128,521.00	149,447.73	1,068,984.00	(59,537.00)	-5.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	78,736.00	128,854.00	43,087.79	126,024.00	(2,830.00)	-2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	5,937.00	5,936.68	5,937.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	933,199.00	885,308.00	604,706.27	874,578.00	(10,730.00)	-1.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,292,307.00	2,148,620.00	951,474.20	2,223,819.00	75,199.00	3.5%
TOTAL, REVENUES			8,219,730.00	7,270,807.00	2,791,341.74	6,463,591.00	(807,216.00)	-11.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,216,506.00	2,022,504.00	1,046,148.85	1,995,132.00	27,372.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	269,310.00	268,692.00	152,316.58	267,451.00	1,241.00	0.5%
TOTAL, CERTIFICATED SALARIES			2,485,816.00	2,291,196.00	1,198,465.43	2,262,583.00	28,613.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,621,730.00	1,495,274.00	778,686.74	1,491,718.00	3,556.00	0.2%
Classified Support Salaries		2200	662,425.00	253,553.00	149,678.16	255,729.00	(2,176.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	143,688.00	68,934.00	40,814.69	71,178.00	(2,244.00)	-3.3%
Clerical, Technical and Office Salaries		2400	175,337.00	128,260.00	79,215.36	161,496.00	(33,236.00)	-25.9%
Other Classified Salaries		2900	76,462.00	76,462.00	42,321.96	77,591.00	(1,129.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			2,679,642.00	2,022,483.00	1,090,716.91	2,057,712.00	(35,229.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	195,409.00	178,151.00	92,662.15	174,531.00	3,620.00	2.0%
PERS		3201-3202	234,468.00	196,380.00	109,002.05	200,754.00	(4,374.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	230,941.00	184,780.00	97,834.40	184,962.00	(182.00)	-0.1%
Health and Welfare Benefits		3401-3402	580,326.00	445,146.00	242,750.26	442,015.00	3,131.00	0.7%
Unemployment Insurance		3501-3502	2,639.00	2,232.00	1,163.45	2,231.00	1.00	0.0%
Workers' Compensation		3601-3602	139,491.00	117,493.00	62,832.08	117,416.00	77.00	0.1%
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	15,029.00	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			1,398,303.00	1,124,182.00	606,244.39	1,121,909.00	2,273.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	951,526.00	670,487.00	187,777.85	690,663.00	(20,176.00)	-3.0%
Noncapitalized Equipment		4400	424,000.00	437,657.00	96,961.65	425,071.00	12,586.00	2.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,375,526.00	1,108,144.00	284,739.50	1,115,734.00	(7,590.00)	-0.7%
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	286,521.00	279,784.00	92,049.54	256,023.00	23,761.00	8.5%
Dues and Memberships		5300	3,344.00	9,974.00	8,844.50	9,754.00	220.00	2.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,560.00	54,879.00	41,438.51	53,758.00	1,121.00	2.0%
Transfers of Direct Costs		5710	(33,315.00)	21,156.00	10,608.07	21,335.00	(179.00)	-0.8%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	842,096.00	984,917.00	314,056.19	834,820.00	150,097.00	15.2%
Communications		5900	11,795.00	10,383.00	3,341.94	9,700.00	683.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,154,501.00	1,361,093.00	470,338.75	1,185,390.00	175,703.00	12.9%

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	13,482,150.00	17,896,079.00	11,975,141.19	17,912,534.00	16,455.00	0.1%
2) Federal Revenue		8100-8299	3,082,487.00	3,213,185.00	894,795.52	3,213,515.00	330.00	0.0%
3) Other State Revenue		8300-8599	4,465,701.00	1,690,278.00	1,233,658.69	1,679,898.00	(10,380.00)	-0.6%
4) Other Local Revenue		8600-8799	3,302,021.00	2,909,923.00	1,350,124.18	3,046,759.00	136,836.00	4.7%
5) TOTAL, REVENUES			24,332,359.00	25,709,465.00	15,453,719.58	25,852,706.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,479,751.00	10,591,744.00	5,663,491.92	10,512,483.00	79,261.00	0.7%
2) Classified Salaries		2000-2999	4,916,421.00	5,042,614.00	2,757,899.56	5,066,926.00	(24,312.00)	-0.5%
3) Employee Benefits		3000-3999	4,727,224.00	4,774,149.00	2,706,630.01	4,765,765.00	8,384.00	0.2%
4) Books and Supplies		4000-4999	2,228,438.00	2,323,636.00	782,960.17	2,176,426.00	147,210.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	2,745,223.00	3,196,834.00	1,687,690.24	3,105,784.00	91,050.00	2.8%
6) Capital Outlay		6000-6999	125,000.00	198,868.00	136,612.70	320,638.00	(121,770.00)	-61.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	165,166.00	163,891.00	61,591.38	120,171.00	43,720.00	26.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(56,615.00)	(55,430.00)	0.00	(55,650.00)	220.00	-0.4%
9) TOTAL, EXPENDITURES			25,330,608.00	26,236,306.00	13,796,875.98	26,012,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(998,249.00)	(526,841.00)	1,656,843.60	(159,837.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,222.00	311,021.00	0.00	311,021.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	273,700.00	(273,700.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			324,222.00	311,021.00	0.00	37,321.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(674,027.00)	(215,820.00)	1,656,843.60	(122,516.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,193,086.00	9,548,494.00		9,548,494.00	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)			9,193,086.00	9,548,494.00		9,548,494.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,193,086.00	9,548,494.00		9,548,494.00		
2) Ending Balance, June 30 (E + F1e)			8,519,059.00	9,332,674.00		9,425,978.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	11,900.00	11,900.00		11,900.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,215,880.00	1,574,087.00		1,797,163.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,024,749.00	6,435,820.00		3,141,166.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,266,530.00	1,310,867.00		4,475,749.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2013-14
		Projected Year Totals
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	136,524.00
4035	NCLB: Title II, Part A, Teacher Quality	20,987.00
5640	Medi-Cal Billing Option	280,576.00
5810	Other Restricted Federal	95,719.00
6230	California Clean Energy Jobs Act	127,861.00
6300	Lottery: Instructional Materials	255,337.00
7405	Common Core State Standards Implemental	321,795.00
9010	Other Restricted Local	558,364.00
Total, Restricted Balance		1,797,163.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	988,000.00	988,000.00	349,231.84	956,000.00	(32,000.00)	-3.2%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	28,421.54	77,870.00	(7,130.00)	-8.4%
4) Other Local Revenue		8600-8799	195,450.00	195,450.00	89,867.98	200,430.00	4,980.00	2.5%
5) TOTAL, REVENUES			1,268,450.00	1,268,450.00	467,521.36	1,234,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	468,375.00	449,049.00	252,605.11	450,561.00	(1,512.00)	-0.3%
3) Employee Benefits		3000-3999	159,875.00	159,057.00	88,587.20	158,538.00	519.00	0.3%
4) Books and Supplies		4000-4999	606,300.00	591,500.00	324,871.54	591,750.00	(250.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	52,172.00	60,176.00	27,302.67	64,031.00	(3,855.00)	-6.4%
6) Capital Outlay		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	56,615.00	55,430.00	0.00	55,650.00	(220.00)	-0.4%
9) TOTAL, EXPENDITURES			1,343,337.00	1,315,212.00	693,366.52	1,320,530.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,887.00)	(46,762.00)	(225,845.16)	(86,230.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,887.00)	(46,762.00)	(225,845.16)	(86,230.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,157.00	219,816.00		219,816.00	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)			194,157.00	219,816.00		219,816.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,157.00	219,816.00		219,816.00		
2) Ending Balance, June 30 (E + F1e)			119,270.00	173,054.00		133,586.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	119,270.00	173,054.00		133,586.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2013/14
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	133,586.00
Total, Restricted Balance		133,586.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	2,000.00	1,106.11	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	2,000.00	1,106.11	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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 Outlay		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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	2,000.00	1,106.11	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	273,700.00	273,700.00	New
b) Transfers Out		7600-7629	324,222.00	311,021.00	0.00	311,021.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(324,222.00)	(311,021.00)	0.00	(37,321.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(320,222.00)	(309,021.00)	1,106.11	(35,321.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	682,761.00	689,411.00		689,411.00	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)			682,761.00	689,411.00		689,411.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,761.00	689,411.00		689,411.00		
2) Ending Balance, June 30 (E + F1e)			362,539.00	380,390.00		654,090.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	362,539.00	380,390.00		654,090.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	800.00	600.00	406.91	800.00	200.00	33.3%
5) TOTAL, REVENUES			800.00	600.00	406.91	800.00		
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	0.00	199,307.64	220,949.00	(220,949.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	425,764.00	(425,764.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	5,317,935.45	5,317,936.00	(5,317,936.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	5,517,243.09	5,964,649.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800.00	600.00	(5,516,836.18)	(5,963,849.00)		
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	6,300,280.55	6,300,281.00	6,300,281.00	New
b) Uses		7630-7699	0.00	0.00	14,400.00	14,400.00	(14,400.00)	New
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	6,285,880.55	6,285,881.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			800.00	600.00	769,044.37	322,032.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	218,984.00	213,501.00		213,501.00	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)			218,984.00	213,501.00		213,501.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,984.00	213,501.00		213,501.00		
2) Ending Balance, June 30 (E + F1e)			219,784.00	214,101.00		535,533.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	219,784.00	214,101.00		535,533.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	132,500.00	131,600.00	95,438.80	136,400.00	4,800.00	3.6%
5) TOTAL, REVENUES			132,500.00	131,600.00	95,438.80	136,400.00		
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	2,500.00	3,000.00	2,730.00	8,698.00	(5,698.00)	-189.9%
6) Capital Outlay		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	267,122.00	267,122.00	574,606.89	574,607.00	(307,485.00)	-115.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			269,622.00	270,122.00	577,336.89	583,305.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,122.00)	(138,522.00)	(481,898.09)	(446,905.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	2,525.00	2,525.00	775.00	2,525.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,525.00)	(2,525.00)	(775.00)	(2,525.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,647.00)	(141,047.00)	(482,673.09)	(449,430.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	918,242.00	938,390.00		938,390.00	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)			918,242.00	938,390.00		938,390.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			918,242.00	938,390.00		938,390.00		
2) Ending Balance, June 30 (E + F1e)			778,595.00	797,343.00		488,960.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	778,595.00	797,343.00		488,960.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	0.00	5.00	3.22	5.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	5.00	3.22	5.00		
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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,154.00	0.00	2,154.00	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			0.00	2,154.00	0.00	2,154.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,149.00)	3.22	(2,149.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,149.00)	3.22	(2,149.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,149.00		2,149.00	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	2,149.00		2,149.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,149.00		2,149.00		
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		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	32,430.00	31,430.00	8,049.98	16,059.00	(15,371.00)	-48.9%
4) Other Local Revenue		8600-8799	1,813,605.00	1,763,430.00	550,080.88	823,158.00	(940,272.00)	-53.3%
5) TOTAL, REVENUES			1,846,035.00	1,794,860.00	558,130.86	839,217.00		
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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,120,308.00	1,477,746.00	1,478,195.00	1,478,196.00	(450.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,120,308.00	1,477,746.00	1,478,195.00	1,478,196.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			725,727.00	317,114.00	(920,064.14)	(638,979.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			725,727.00	317,114.00	(920,064.14)	(638,979.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,858,519.00	1,866,669.00		1,866,669.00	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)			1,858,519.00	1,866,669.00		1,866,669.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,519.00	1,866,669.00		1,866,669.00		
2) Ending Balance, June 30 (E + F1e)			2,584,246.00	2,183,783.00		1,227,690.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,584,246.00	2,183,783.00		1,227,690.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	6,902.00	6,897.00	3,354.49	8,297.00	1,400.00	20.3%
5) TOTAL, REVENUES			6,902.00	6,897.00	3,354.49	8,297.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	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	117,456.00	123,962.00	17,100.00	104,996.00	18,966.00	15.3%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			117,456.00	123,962.00	17,100.00	104,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,554.00)	(117,065.00)	(13,745.51)	(96,699.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(110,554.00)	(117,065.00)	(13,745.51)	(96,699.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	110,554.00	117,065.00		117,572.00	507.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,554.00	117,065.00		117,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			110,554.00	117,065.00		117,572.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		20,873.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		20,873.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	1,569.52	1,528.22	1,529.15	1,588.40	60.18	4%
2. Special Education	109.83	98.46	98.46	98.46	0.00	0%
HIGH SCHOOL						
3. General Education	745.37	784.40	738.72	731.81	(52.59)	-7%
4. Special Education	35.18	48.73	48.73	48.73	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	3.29	4.00	11.19	4.00	0.00	0%
6. Special Education	11.04	8.16	8.16	8.16	0.00	0%
7. TOTAL, K-12 ADA	2,474.23	2,471.97	2,434.41	2,479.56	7.59	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	2,474.23	2,471.97	2,434.41	2,479.56	7.59	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Jan									
A. BEGINNING CASH			11,052,124.00	10,769,908.00	11,079,473.00	12,127,876.00	11,498,287.00	9,829,396.00	13,336,415.00	13,110,368.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,293,629.00	1,300,939.00	1,917,272.00	1,440,951.00	401,343.00	610,102.00	576,380.00	461,553.00
Property Taxes	8020-8079		242,767.00	427,141.00	57,060.00	10,541.00	77,778.00	4,369,805.00	596,533.00	1,299.00
Miscellaneous Funds	8080-8099		0.00	(154,546.00)	(309,092.00)	(206,028.00)	(206,095.00)	(471,337.00)	0.00	(235,668.00)
Federal Revenue	8100-8299		0.00	0.00	43,589.00	422,715.00	31,008.00	427,969.00	(30,486.00)	223,667.00
Other State Revenue	8300-8599		133,781.00	133,781.00	658,831.00	46,171.00	(401,343.00)	497,923.00	164,514.00	81,338.00
Other Local Revenue	8600-8799		57,339.00	104,694.00	126,907.00	268,654.00	104,013.00	138,911.00	549,607.00	159,119.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,727,516.00	1,812,009.00	2,494,567.00	1,983,004.00	6,704.00	5,573,373.00	1,856,548.00	691,308.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,013.00	903,310.00	922,474.00	907,378.00	959,391.00	940,564.00	950,362.00	927,285.00
Classified Salaries	2000-2999		145,633.00	402,233.00	403,419.00	461,188.00	460,060.00	420,586.00	464,780.00	436,123.00
Employee Benefits	3000-3999		104,963.00	527,250.00	352,279.00	458,251.00	439,619.00	401,281.00	422,987.00	421,405.00
Books and Supplies	4000-4999		47,145.00	98,879.00	129,791.00	210,406.00	88,350.00	112,411.00	95,978.00	70,504.00
Services	5000-5999		427,622.00	227,250.00	161,552.00	299,362.00	178,429.00	163,301.00	230,176.00	163,609.00
Capital Outlay	6000-6599		0.00	108,578.00	212.00	0.00	0.00	27,823.00	0.00	1,000.00
Other Outgo	7000-7499		43,797.00	0.00	0.00	6,144.00	0.00	0.00	11,651.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	273,700.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			849,173.00	2,267,500.00	1,969,727.00	2,342,729.00	2,125,849.00	2,065,966.00	2,175,934.00	2,293,626.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	(93,733.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	3,764,066.00	1,690,449.00	1,011,783.00	528,324.00	125,116.00	450,168.00	0.00	93,166.00	(134,940.00)
Due From Other Funds	9310	0.00	0.00	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	0.00	0.00
Prepaid Expenditures	9330	117,941.00	117,941.00	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	0.00	0.00	0.00
SUBTOTAL ASSETS		3,788,274.00	1,808,390.00	1,011,783.00	528,324.00	125,116.00	450,168.00	0.00	93,166.00	(134,940.00)
Liabilities										
Accounts Payable	9500-9599	4,897,670.00	2,968,949.00	246,727.00	4,761.00	748.00	(86.00)	388.00	(173.00)	338,069.00
Due To Other Funds	9610	0.00	0.00	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	0.00	0.00
Deferred Revenues	9650	394,232.00	0.00	0.00	0.00	394,232.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		5,291,902.00	2,968,949.00	246,727.00	4,761.00	394,980.00	(86.00)	388.00	(173.00)	338,069.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		(1,503,628.00)	(1,160,559.00)	765,056.00	523,563.00	(269,864.00)	450,254.00	(388.00)	93,339.00	(473,009.00)
E. NET INCREASE/DECREASE (B - C + D)			(282,216.00)	309,565.00	1,048,403.00	(629,589.00)	(1,668,891.00)	3,507,019.00	(226,047.00)	(2,075,327.00)
F. ENDING CASH (A + E)			10,769,908.00	11,079,473.00	12,127,876.00	11,498,287.00	9,829,396.00	13,336,415.00	13,110,368.00	11,035,041.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Jan								
A. BEGINNING CASH		11,035,041.00	10,341,408.00	10,131,543.00	9,107,929.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,060,768.00	194,820.00	0.00	599,215.00	1,572,647.00	0.00	11,429,619.00	11,429,619.00
Property Taxes	8020-8079	49,618.00	1,720,300.00	1,373,054.00	484,378.00	0.00	0.00	9,410,274.00	9,410,274.00
Miscellaneous Funds	8080-8099	(443,715.00)	(224,547.00)	(224,547.00)	(224,547.00)	(227,237.00)	0.00	(2,927,359.00)	(2,927,359.00)
Federal Revenue	8100-8299	846,793.00	257,250.00	43,618.00	491,369.00	456,022.00	0.00	3,213,514.00	3,213,515.00
Other State Revenue	8300-8599	83,185.00	60,123.00	(68,474.00)	30,233.00	259,836.00	0.00	1,679,899.00	1,679,898.00
Other Local Revenue	8600-8799	234,622.00	225,498.00	203,943.00	560,535.00	312,917.00	0.00	3,046,759.00	3,046,759.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	311,021.00	0.00	0.00	311,021.00	311,021.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,831,271.00	2,233,444.00	1,327,594.00	2,252,204.00	2,374,185.00	0.00	26,163,727.00	26,163,727.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	951,170.00	945,790.00	977,392.00	1,047,354.00	0.00	0.00	10,512,483.00	10,512,483.00
Classified Salaries	2000-2999	462,882.00	434,451.00	458,100.00	517,471.00	0.00	0.00	5,066,926.00	5,066,926.00
Employee Benefits	3000-3999	436,919.00	390,444.00	416,789.00	393,578.00	0.00	0.00	4,765,765.00	4,765,765.00
Books and Supplies	4000-4999	142,180.00	154,081.00	235,697.00	659,004.00	132,000.00	0.00	2,176,426.00	2,176,426.00
Services	5000-5999	193,684.00	323,172.00	263,230.00	257,397.00	217,000.00	0.00	3,105,784.00	3,105,784.00
Capital Outlay	6000-6599	0.00	0.00	0.00	183,025.00	0.00	0.00	320,638.00	320,638.00
Other Outgo	7000-7499	0.00	0.00	0.00	2,929.00	0.00	0.00	64,521.00	64,521.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	273,700.00	273,700.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,186,835.00	2,247,938.00	2,351,208.00	3,060,758.00	349,000.00	0.00	26,286,243.00	26,286,243.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
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	2,374,185.00	0.00	6,138,251.00	
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	117,941.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	2,374,185.00	0.00	6,256,192.00	
Liabilities									
Accounts Payable	9500-9599	338,069.00	195,371.00	0.00	0.00	3,272,767.00	0.00	7,365,590.00	
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	394,232.00	
SUBTOTAL LIABILITIES		338,069.00	195,371.00	0.00	0.00	3,272,767.00	0.00	7,759,822.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(338,069.00)	(195,371.00)	0.00	0.00	(898,582.00)	0.00	(1,503,630.00)	
E. NET INCREASE/DECREASE (B - C + D)		(693,633.00)	(209,865.00)	(1,023,614.00)	(808,554.00)	1,126,603.00	0.00	(1,626,146.00)	(122,516.00)
F. ENDING CASH (A + E)		10,341,408.00	10,131,543.00	9,107,929.00	8,299,375.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,425,978.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Jan									
A. BEGINNING CASH			8,299,375.00	8,407,089.00	7,850,833.00	8,469,091.00	8,068,933.00	6,182,528.00	9,972,019.00	9,710,910.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,391,445.00	1,391,445.00	1,984,891.00	1,391,445.00	0.00	593,446.00	584,407.00	625,223.00
Property Taxes	8020-8079		280,927.00	494,283.00	66,029.00	12,198.00	90,004.00	5,056,687.00	690,301.00	1,503.00
Miscellaneous Funds	8080-8099		0.00	(157,476.00)	(314,952.00)	(209,934.00)	(210,002.00)	(480,272.00)	0.00	(240,136.00)
Federal Revenue	8100-8299		0.00	0.00	33,813.00	327,914.00	24,054.00	331,989.00	(23,649.00)	173,506.00
Other State Revenue	8300-8599		68,394.00	68,394.00	336,820.00	23,604.00	0.00	162,407.00	53,659.00	26,530.00
Other Local Revenue	8600-8799		51,814.00	94,606.00	114,679.00	242,767.00	93,990.00	125,526.00	496,649.00	143,787.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,792,580.00	1,891,252.00	2,221,280.00	1,787,994.00	(1,954.00)	5,789,783.00	1,801,367.00	730,413.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,446.00	908,195.00	927,463.00	912,285.00	964,579.00	945,650.00	955,501.00	932,300.00
Classified Salaries	2000-2999		144,977.00	400,420.00	401,601.00	459,109.00	457,987.00	418,690.00	462,685.00	434,157.00
Employee Benefits	3000-3999		103,900.00	521,908.00	348,710.00	453,608.00	435,165.00	397,215.00	418,701.00	417,135.00
Books and Supplies	4000-4999		47,717.00	100,082.00	131,370.00	212,965.00	89,425.00	113,778.00	97,145.00	71,361.00
Services	5000-5999		0.00	957,793.00	123,311.00	228,504.00	136,195.00	124,649.00	175,694.00	124,884.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	11,652.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			377,040.00	2,888,398.00	1,932,455.00	2,266,471.00	2,083,351.00	1,999,982.00	2,121,378.00	1,979,837.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	2,374,185.00	1,066,251.00	638,182.00	333,240.00	78,917.00	198,831.00	0.00	58,764.00	0.00
Due From Other Funds	9310	0.00	0.00	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	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	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	0.00	0.00	0.00
SUBTOTAL ASSETS		2,374,185.00	1,066,251.00	638,182.00	333,240.00	78,917.00	198,831.00	0.00	58,764.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599	3,272,767.00	2,374,077.00	197,292.00	3,807.00	598.00	(69.00)	310.00	(138.00)	270,332.00
Due To Other Funds	9610	0.00	0.00	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	0.00	0.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		3,272,767.00	2,374,077.00	197,292.00	3,807.00	598.00	(69.00)	310.00	(138.00)	270,332.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BALANCE SHEET TRANSACTIONS		(898,582.00)	(1,307,826.00)	440,890.00	329,433.00	78,319.00	198,900.00	(310.00)	58,902.00	(270,332.00)
E. NET INCREASE/DECREASE (B - C + D)			107,714.00	(556,256.00)	618,258.00	(400,158.00)	(1,886,405.00)	3,789,491.00	(261,109.00)	(1,519,756.00)
F. ENDING CASH (A + E)			8,407,089.00	7,850,833.00	8,469,091.00	8,068,933.00	6,182,528.00	9,972,019.00	9,710,910.00	8,191,154.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Jan								
A. BEGINNING CASH		8,191,154.00	7,499,462.00	7,619,468.00	6,850,595.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,218,669.00	263,905.00	0.00	593,446.00	1,611,762.00	0.00	11,650,084.00	11,650,084.00
Property Taxes	8020-8079	57,417.00	1,990,711.00	1,588,882.00	560,517.00	0.00	0.00	10,889,459.00	10,889,459.00
Miscellaneous Funds	8080-8099	(452,127.00)	(228,804.00)	(228,804.00)	(460,347.00)	0.00	0.00	(2,982,854.00)	(2,982,854.00)
Federal Revenue	8100-8299	656,885.00	199,557.00	(22,426.00)	421,941.00	369,242.00	0.00	2,492,826.00	2,492,826.00
Other State Revenue	8300-8599	27,132.00	19,612.00	0.00	(79,161.00)	151,439.00	0.00	858,830.00	858,830.00
Other Local Revenue	8600-8799	212,015.00	203,770.00	184,292.00	724,766.00	64,519.00	0.00	2,753,180.00	2,753,180.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	251,358.00	0.00	0.00	251,358.00	251,358.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,719,991.00	2,448,751.00	1,521,944.00	2,012,520.00	2,196,962.00	0.00	25,912,883.00	25,912,883.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	956,314.00	950,905.00	982,678.00	1,053,017.00	0.00	0.00	10,569,333.00	10,569,333.00
Classified Salaries	2000-2999	460,796.00	432,493.00	456,035.00	515,140.00	0.00	0.00	5,044,090.00	5,044,090.00
Employee Benefits	3000-3999	432,492.00	386,488.00	412,566.00	389,592.00	0.00	0.00	4,717,480.00	4,717,480.00
Books and Supplies	4000-4999	143,909.00	155,955.00	238,766.00	663,850.00	136,776.00	0.00	2,203,099.00	2,203,099.00
Services	5000-5999	147,840.00	246,678.00	200,772.00	327,106.00	35,000.00	0.00	2,828,426.00	2,828,426.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	(41,926.00)	0.00	0.00	(30,274.00)	(30,274.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,141,351.00	2,172,519.00	2,290,817.00	2,906,779.00	171,776.00	0.00	25,332,154.00	25,332,154.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
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	2,196,961.00	0.00	4,571,146.00	
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	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	2,196,961.00	0.00	4,571,146.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599	270,332.00	156,226.00	0.00	0.00	171,776.00	0.00	3,444,543.00	
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		270,332.00	156,226.00	0.00	0.00	171,776.00	0.00	3,444,543.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(270,332.00)	(156,226.00)	0.00	0.00	2,025,185.00	0.00	1,126,603.00	
E. NET INCREASE/DECREASE (B - C + D)		(691,692.00)	120,006.00	(768,873.00)	(894,259.00)	4,050,371.00	0.00	1,707,332.00	580,729.00
F. ENDING CASH (A + E)		7,499,462.00	7,619,468.00	6,850,595.00	5,956,336.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,006,707.00	

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: _____
District Superintendent or Designee

Date: _____

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 12, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Michelle Dunham

Telephone: 530-245-7915

Title: Director of Business Services

E-mail: mdunham@gwusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
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.	X	

CRITERIA AND STANDARDS (continued)			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.		X
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.		X
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
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since 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.	X	
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.	X	
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	

SUPPLEMENTAL 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?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
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

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

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
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?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	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?	X	

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 costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 668,034.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. 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.

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B. 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) 19,253,468.00

C. 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) 3.47%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation 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 terminate 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 charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. 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 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. 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. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,240,879.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	62,700.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	74,950.61
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)	2,918.41
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,425,948.02
9. Carry-Forward Adjustment (Part IV, Line F)	85,524.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,511,472.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,817,517.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,289,094.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,170,138.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	420,013.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	900.00
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)	324,579.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. 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)	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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,085,009.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	89,185.59
13. Adjustment for Employment Separation Costs	
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)	1,264,880.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	25,461,315.98

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)

5.60%

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)

5.94%

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 eliminates 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. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,425,948.02</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(140,171.26)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(79,954.45)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.4%) times Part III, Line B18); zero if negative	<u>85,524.41</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.4%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>85,524.41</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>85,524.41</u>

Approved indirect cost rate: 4.40%
Highest rate used in any program: 4.40%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,182,276.00	52,020.00	4.40%
01	3315	137,008.00	6,028.00	4.40%
01	3550	37,410.00	1,540.00	4.12%
01	4035	231,770.00	10,188.00	4.40%
01	5810	462,468.00	20,348.00	4.40%
01	6010	382,184.00	16,816.00	4.40%
01	6500	2,040,931.00	89,800.00	4.40%
01	7090	142,045.00	4,257.00	3.00%
01	7091	23,616.00	708.00	3.00%
01	9010	1,553,754.00	54,674.00	3.52%
13	5310	1,264,880.00	55,650.00	4.40%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,912,534.00	9.18%	19,556,689.00	1.27%	19,804,960.00
2. Federal Revenues	8100-8299	142,154.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	511,487.00	-27.07%	373,050.00	-1.22%	368,493.00
4. Other Local Revenues	8600-8799	822,940.00	-15.54%	695,057.00	0.00%	695,057.00
5. Other Financing Sources						
a. Transfers In	8900-8929	311,021.00	-19.18%	251,358.00	-14.99%	213,687.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,223,247.00)	0.00%	(2,223,247.00)	0.00%	(2,223,247.00)
6. Total (Sum lines A1 thru A5c)		17,476,889.00	6.73%	18,652,907.00	1.10%	18,858,950.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,249,900.00		8,363,377.00
b. Step & Column Adjustment				113,477.00		115,038.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,249,900.00	1.38%	8,363,377.00	1.38%	8,478,415.00
2. Classified Salaries						
a. Base Salaries				3,009,214.00		3,047,297.00
b. Step & Column Adjustment				38,083.00		38,565.00
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	3,009,214.00	1.27%	3,047,297.00	1.27%	3,085,862.00
3. Employee Benefits	3000-3999	3,643,856.00	-0.62%	3,621,190.00	-1.18%	3,578,603.00
4. Books and Supplies	4000-4999	1,060,692.00	-0.83%	1,051,941.00	0.00%	1,051,941.00
5. Services and Other Operating Expenditures	5000-5999	1,920,394.00	-2.44%	1,873,478.00	0.00%	1,873,478.00
6. Capital Outlay	6000-6999	249,138.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	106,446.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(312,029.00)	-10.26%	(280,030.00)	3.05%	(288,574.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	273,700.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,201,311.00	-2.88%	17,677,253.00	0.58%	17,779,725.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(724,422.00)		975,654.00		1,079,225.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,353,237.00		7,628,815.00		8,604,469.00
2. Ending Fund Balance (Sum lines C and D1)		7,628,815.00		8,604,469.00		9,683,694.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,141,166.00		4,286,103.00		5,443,512.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,475,749.00		4,306,466.00		4,228,282.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,628,815.00		8,604,469.00		9,683,694.00

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	4,475,749.00		4,306,466.00		4,228,282.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		4,475,749.00		4,306,466.00		4,228,282.00
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,071,361.00	-18.84%	2,492,826.00	0.00%	2,492,826.00
3. Other State Revenues	8300-8599	1,168,411.00	-58.42%	485,780.00	-0.23%	484,659.00
4. Other Local Revenues	8600-8799	2,223,819.00	-7.45%	2,058,123.00	-4.05%	1,974,773.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,223,247.00	0.00%	2,223,247.00	0.00%	2,223,247.00
6. Total (Sum lines A1 thru A5c)		8,686,838.00	-16.43%	7,259,976.00	-1.16%	7,175,505.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,262,583.00		2,205,956.00
b. Step & Column Adjustment				31,122.00		30,343.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(87,749.00)		(70,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,262,583.00	-2.50%	2,205,956.00	-1.80%	2,166,299.00
2. Classified Salaries						
a. Base Salaries				2,057,712.00		1,996,793.00
b. Step & Column Adjustment				26,041.00		25,270.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(86,960.00)		(37,397.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,057,712.00	-2.96%	1,996,793.00	-0.61%	1,984,666.00
3. Employee Benefits	3000-3999	1,121,909.00	-2.28%	1,096,290.00	-1.17%	1,083,425.00
4. Books and Supplies	4000-4999	1,115,734.00	3.17%	1,151,158.00	-30.91%	795,317.00
5. Services and Other Operating Expenditures	5000-5999	1,185,390.00	-19.44%	954,948.00	-14.53%	816,168.00
6. Capital Outlay	6000-6999	71,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,725.00	0.00%	13,725.00	0.00%	13,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	256,379.00	-7.94%	236,031.00	-1.32%	232,924.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,084,932.00	-5.32%	7,654,901.00	-7.35%	7,092,524.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		601,906.00		(394,925.00)		82,981.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,195,257.00		1,797,163.00		1,402,238.00
2. Ending Fund Balance (Sum lines C and D1)		1,797,163.00		1,402,238.00		1,485,219.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,797,163.00		1,402,238.00		1,485,219.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,797,163.00		1,402,238.00		1,485,219.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15 B1d & B2d - PEP Grant Ends September 30, 2014. 2015-16 B1d & B2d - End of One-Time Common Core Funding and First 5 Shasta Grant Ends June 30, 2015.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	17,912,534.00	9.18%	19,556,689.00	1.27%	19,804,960.00
2. Federal Revenues	8100-8299	3,213,515.00	-22.43%	2,492,826.00	0.00%	2,492,826.00
3. Other State Revenues	8300-8599	1,679,898.00	-48.88%	858,830.00	-0.66%	853,152.00
4. Other Local Revenues	8600-8799	3,046,759.00	-9.64%	2,753,180.00	-3.03%	2,669,830.00
5. Other Financing Sources						
a. Transfers In	8900-8929	311,021.00	-19.18%	251,358.00	-14.99%	213,687.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		26,163,727.00	-0.96%	25,912,883.00	0.47%	26,034,455.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,512,483.00		10,569,333.00
b. Step & Column Adjustment				144,599.00		145,381.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(87,749.00)		(70,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,512,483.00	0.54%	10,569,333.00	0.71%	10,644,714.00
2. Classified Salaries						
a. Base Salaries				5,066,926.00		5,044,090.00
b. Step & Column Adjustment				64,124.00		63,835.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(86,960.00)		(37,397.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,066,926.00	-0.45%	5,044,090.00	0.52%	5,070,528.00
3. Employee Benefits	3000-3999	4,765,765.00	-1.01%	4,717,480.00	-1.18%	4,662,028.00
4. Books and Supplies	4000-4999	2,176,426.00	1.23%	2,203,099.00	-16.15%	1,847,258.00
5. Services and Other Operating Expenditures	5000-5999	3,105,784.00	-8.93%	2,828,426.00	-4.91%	2,689,646.00
6. Capital Outlay	6000-6999	320,638.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,171.00	-88.58%	13,725.00	0.00%	13,725.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,650.00)	-20.94%	(43,999.00)	26.48%	(55,650.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	273,700.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,286,243.00	-3.63%	25,332,154.00	-1.82%	24,872,249.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(122,516.00)		580,729.00		1,162,206.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,548,494.00		9,425,978.00		10,006,707.00
2. Ending Fund Balance (Sum lines C and D1)		9,425,978.00		10,006,707.00		11,168,913.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,797,163.00		1,402,238.00		1,485,219.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,141,166.00		4,286,103.00		5,443,512.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,475,749.00		4,306,466.00		4,228,282.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,425,978.00		10,006,707.00		11,168,913.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,475,749.00		4,306,466.00		4,228,282.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		4,475,749.00		4,306,466.00		4,228,282.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.03%		17.00%		17.00%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		2,415.06		2,373.46		2,337.32
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,286,243.00		25,332,154.00		24,872,249.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,286,243.00		25,332,154.00		24,872,249.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		788,587.29		759,964.62		746,167.47
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		788,587.29		759,964.62		746,167.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,286,243.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,802,549.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	900.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	320,638.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	106,446.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	273,700.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	1,581,324.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,283,008.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	86,230.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				21,286,916.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				21,286,916.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		2,415.06
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		2,415.06
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		2,415.06
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,814.24

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,295,266.61	8,299.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,295,266.61	8,299.30
B. Required effort (Line A.2 times 90%)	18,265,739.95	7,469.37
C. Current year expenditures (Line I.G and Line II.F)	21,286,916.00	8,814.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									351
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	71,097.00	0.00	0.00	0.00	0.00	56,452.00	767,077.00		894,626.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	142,973.00	358,239.00		501,212.00
3000-3999	Employee Benefits	15,971.00	0.00	0.00	0.00	0.00	72,410.00	302,237.00		390,618.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,095.00	5,755.00		9,850.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	295,550.00	474,124.00	170,306.00		939,980.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	80.00		80.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	87,068.00	0.00	0.00	0.00	295,550.00	750,054.00	1,603,694.00	0.00	2,736,366.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,028.00	0.00	89,800.00		95,828.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,028.00	0.00	89,800.00	0.00	95,828.00
	TOTAL COSTS	87,068.00	0.00	0.00	0.00	301,578.00	750,054.00	1,693,494.00	0.00	2,832,194.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	71,097.00	0.00	0.00	0.00	0.00	56,452.00	767,077.00		894,626.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	11,876.00	72,765.00		84,641.00
3000-3999	Employee Benefits	15,971.00	0.00	0.00	0.00	0.00	15,845.00	221,080.00		252,896.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	41.00	5,755.00		5,796.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	158,542.00	474,124.00	170,306.00		802,972.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	80.00		80.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	87,068.00	0.00	0.00	0.00	158,542.00	558,338.00	1,237,063.00	0.00	2,041,011.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	89,800.00		89,800.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	89,800.00	0.00	89,800.00
	TOTAL BEFORE OBJECT 8980	87,068.00	0.00	0.00	0.00	158,542.00	558,338.00	1,326,863.00	0.00	2,130,811.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									2,130,811.00

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2013-14 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,652,074.00
	TOTAL COSTS									1,652,074.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									380
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	90,806.32	0.00	0.00	0.00	0.00	48,470.37	818,983.54		958,260.23
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	154,198.01	341,239.91		495,437.92
3000-3999	Employee Benefits	22,616.00	0.00	0.00	0.00	0.00	72,435.03	368,434.71		463,485.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,715.30	4,413.25		17,128.55
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	275,899.74	392,244.06	151,535.28		819,679.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	116.64		116.64
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	113,422.32	0.00	0.00	0.00	275,899.74	680,062.77	1,684,723.33	0.00	2,754,108.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	97,267.55		103,440.05
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	448,328.80								448,328.80
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	97,267.55	0.00	103,440.05
	TOTAL COSTS	113,422.32	0.00	0.00	0.00	282,072.24	680,062.77	1,781,990.88	0.00	2,857,548.21
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	150,499.69	286,428.63		436,928.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	59,284.15	96,955.15		156,239.30
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	12,302.39	0.00		12,302.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	136,862.50	0.00	0.00		136,862.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	136,862.50	222,086.23	383,383.78	0.00	742,332.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	7,598.86		13,771.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	6,172.50	0.00	7,598.86	0.00	13,771.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	143,035.00	222,086.23	390,982.64	0.00	756,103.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									756,103.87

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999												
1000-1999	Certificated Salaries	90,806.32	0.00	0.00	0.00	0.00	0.00	48,470.37	818,983.54		958,260.23	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,698.32	54,811.28		58,509.60	
3000-3999	Employee Benefits	22,616.00	0.00	0.00	0.00	0.00	0.00	13,150.88	271,479.56		307,246.44	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	412.91	4,413.25		4,826.16	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	139,037.24	392,244.06	151,535.28			682,816.58	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.64		116.64	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	113,422.32	0.00	0.00	0.00	139,037.24	457,976.54	1,301,339.55		0.00	2,011,775.65	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,668.69		89,668.69	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	448,328.80										448,328.80
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,668.69	0.00	89,668.69	
	TOTAL BEFORE OBJECT 8980	113,422.32	0.00	0.00	0.00	139,037.24	457,976.54	1,391,008.24		0.00	2,101,444.34	
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00	
	TOTAL COSTS										2,101,444.34	
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)												
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,139.69		3,139.69	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,139.69	0.00	3,139.69	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,139.69	0.00	3,139.69	
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										815,743.20	
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										733,378.07	
	TOTAL COSTS										1,552,260.96	

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>556,084.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>602,152.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u>	(a)
Current year funding (IDEA Section 619 - Resource 3315)	<u>143,036.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>104,868.00</u>	(b)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

0.00 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

0.00 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

104,868.00 (f)

SELPA: (??)

SECTION 3

	Column A Projected Exps. FY 2013-14 (LP-I Worksheet)	Column B Actual Expenditures FY 2012-13 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	2,832,194.00		
2. Less: Expenditures paid from federal sources	701,383.00		
3. Expenditures paid from state and local sources	2,130,811.00	2,101,444.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,130,811.00	2,101,444.34	29,366.66
4. Special education unduplicated pupil count	351	380	
5. Per capita state and local expenditures (A3/A4)	6,070.69	5,530.12	540.57

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)**B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☒

1. Last year's local expenditures met MOE requirement:

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference
a. Expenditures paid from local sources	1,652,074.00	1,552,260.96	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,652,074.00	1,552,260.96	99,813.04
b. Per capita local expenditures (B1a/A4)	4,706.76	4,084.90	621.86

	Projected Exps. FY 2013-14	Base FY	Difference
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☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Michelle Dunham
Contact Name

530-245-7915
Telephone Number

Director of Business Services
Title

mdunham@gwusd.org
E-mail Address

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(22,756.00)	0.00	(55,650.00)				
Other Sources/Uses Detail					311,021.00	273,700.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,756.00	0.00	55,650.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					273,700.00	311,021.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
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								
TOTALS	22,756.00	(22,756.00)	55,650.00	(55,650.00)	584,721.00	584,721.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	2,436.70	2,479.56	1.8%	Met
1st Subsequent Year (2014-15)	2,405.32	2,433.58	1.2%	Met
2nd Subsequent Year (2015-16)	2,378.86	2,392.70	0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	2,539	2,535	-0.2%	Met
1st Subsequent Year (2014-15)	2,505	2,491	-0.6%	Met
2nd Subsequent Year (2015-16)	2,477	2,453	-1.0%	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 subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	2,546	2,719	93.6%
Second Prior Year (2011-12)	2,495	2,700	92.4%
First Prior Year (2012-13)	2,460	2,657	92.6%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	2,415	2,535	95.3%	Not Met
1st Subsequent Year (2014-15)	2,373	2,491	95.3%	Not Met
2nd Subsequent Year (2015-16)	2,337	2,453	95.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District is focusing on improvement of ADA. We are conducting monthly data meetings with staff including attendance clerks and we are sending truancy letters with fidelity.

4. CRITERION: LCFF/Revenue Limit

STANDARD: Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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; enter data 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)	20,861,707.00	20,859,665.00	0.0%	Met
1st Subsequent Year (2014-15)	21,419,024.00	22,539,543.00	5.2%	Not Met
2nd Subsequent Year (2015-16)	21,941,561.00	22,843,239.00	4.1%	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 subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:
(required if NOT met)

2014-15 LCFF Gap Funding Budgeted at 28.05%. 2015-16 LCFF Gap Funding Budgeted at 10.0%.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	13,354,375.90	15,386,079.37	86.8%
Second Prior Year (2011-12)	13,255,212.75	15,339,827.15	86.4%
First Prior Year (2012-13)	13,812,193.05	15,869,521.90	87.0%
	Historical Average Ratio:		86.7%

	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 greater of 3% or the district's reserve standard percentage):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	14,902,970.00	17,927,611.00	83.1%	Not Met
1st Subsequent Year (2014-15)	15,031,864.00	17,677,253.00	85.0%	Met
2nd Subsequent Year (2015-16)	15,142,880.00	17,779,725.00	85.2%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio 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)

Total Expenditures for 2013-14 include one-time Common Core funding. The majority of these one-time funds are being expended in 4000 & 5000 objects.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2013-14)	3,213,185.00	3,213,515.00	0.0%	No
1st Subsequent Year (2014-15)	2,590,960.00	2,492,826.00	-3.8%	No
2nd Subsequent Year (2015-16)	2,495,241.00	2,492,826.00	-0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2013-14)	1,690,278.00	1,679,898.00	-0.6%	No
1st Subsequent Year (2014-15)	868,310.00	858,830.00	-1.1%	No
2nd Subsequent Year (2015-16)	864,156.00	853,152.00	-1.3%	No

Explanation:
(required if Yes)

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

Current Year (2013-14)	2,887,458.00	3,046,759.00	5.5%	Yes
1st Subsequent Year (2014-15)	2,777,468.00	2,753,180.00	-0.9%	No
2nd Subsequent Year (2015-16)	2,690,362.00	2,669,830.00	-0.8%	No

Explanation:
(required if Yes)

2013-14 one-time RDA funds, one-time ROP supply funds and additional charter oversight funds.

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

Current Year (2013-14)	2,341,308.00	2,176,426.00	-7.0%	Yes
1st Subsequent Year (2014-15)	2,367,181.00	2,203,099.00	-6.9%	Yes
2nd Subsequent Year (2015-16)	2,131,388.00	1,847,258.00	-13.3%	Yes

Explanation:
(required if Yes)

2013-14 budgets reduced to reflect what is anticipated to be expended in this fiscal year. 2014-15 PEP Grant ends September 30, 2014. 2015-16 First 5 Shasta Grant ends June 30, 2015 and Common Core funds end June 30, 2015.

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

Current Year (2013-14)	3,150,697.00	3,105,784.00	-1.4%	No
1st Subsequent Year (2014-15)	2,902,944.00	2,828,426.00	-2.6%	No
2nd Subsequent Year (2015-16)	2,972,025.00	2,689,646.00	-9.5%	Yes

Explanation:
(required if Yes)

2015-16 one-time Common Core funds end June 30, 2015.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	7,790,921.00	7,940,172.00	1.9%	Met
1st Subsequent Year (2014-15)	6,236,738.00	6,104,836.00	-2.1%	Met
2nd Subsequent Year (2015-16)	6,049,759.00	6,015,808.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	5,492,005.00	5,282,210.00	-3.8%	Met
1st Subsequent Year (2014-15)	5,270,125.00	5,031,525.00	-4.5%	Met
2nd Subsequent Year (2015-16)	5,103,413.00	4,536,904.00	-11.1%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

2013-14 budgets reduced to reflect what is anticipated to be expended in this fiscal year. 2014-15 PEP Grant ends September 30, 2014. 2015-16 First 5 Shasta Grant ends June 30, 2015 and Common Core funds end June 30, 2015.

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

2015-16 one-time Common Core funds end June 30, 2015.

7. CRITERION: Facilities Maintenance

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

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	253,306.08	571,173.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		564,919.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.0%	17.0%	17.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	5.7%	5.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(724,422.00)	18,201,311.00	4.0%	Met
1st Subsequent Year (2014-15)	975,654.00	17,677,253.00	N/A	Met
2nd Subsequent Year (2015-16)	1,079,225.00	17,779,725.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2013-14)	9,425,978.00		Met
1st Subsequent Year (2014-15)	10,006,707.00		Met
2nd Subsequent Year (2015-16)	11,168,913.00		Met

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

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2013-14)	8,299,375.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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	District 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

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,415	2,373	2,337
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- 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		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,286,243.00	25,332,154.00	24,872,249.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,286,243.00	25,332,154.00	24,872,249.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	788,587.29	759,964.62	746,167.47
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	788,587.29	759,964.62	746,167.47

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts		Current Year	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		Projected Year Totals	(2014-15)	(2015-16)
		(2013-14)		
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)	4,475,749.00	4,306,466.00	4,228,282.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	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)	4,475,749.00	4,306,466.00	4,228,282.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.03%	17.00%	17.00%
District's Reserve Standard (Section 10B, Line 7):		788,587.29	759,964.62	746,167.47
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Personnel issue pending. Potential unknown at this time.

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 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(1,313,377.00)	(2,223,247.00)	69.3%	909,870.00	Not Met
1st Subsequent Year (2014-15)	(1,313,377.00)	(2,223,247.00)	69.3%	909,870.00	Not Met
2nd Subsequent Year (2015-16)	(1,313,377.00)	(2,223,247.00)	69.3%	909,870.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	311,021.00	311,021.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	251,358.00	251,358.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	213,687.00	213,687.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	0.00	273,700.00	New	273,700.00	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special education ADA revenue transfer changed from Object 8091 to 8980.

- 1b. MET - Projected transfers in 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)

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

Explanation:
(required if NOT met)

2013-14 one-time transfer from General Fund to Fund 20 to cover costs of post retirement benefits.

- 1d. NO - There have been no capital 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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	01-8011	01-7438, 7439	121,587
Certificates of Participation	24	25-8681	25-7438	8,635,463
General Obligation Bonds	25	51-8611-8614	51-7433, 7434	25,427,407
Supp Early Retirement Program	9	01-8912	20-7612, 3701, 3702, 5801	946,889
State School Building Loans				
Compensated Absences	1	01-8011	All Salary Accounts	101,898

Other Long-term Commitments (do not include OPEB):

Tax-Exempt Lease	5	01-8011	01-7438, 7439	204,661

Type of Commitment (continued)	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)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	106,446	106,446	11,651	11,651
Certificates of Participation	267,121	267,121	267,122	267,121
General Obligation Bonds	1,547,832	1,477,745	1,546,621	1,643,120
Supp Early Retirement Program	249,755	386,068	301,340	203,718
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Tax-Exempt Lease	0	43,719	43,719	43,719
Total Annual Payments:	2,171,154	2,281,099	2,170,453	2,169,329
Has total annual payment increased over prior year (2012-13)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is due to Supplemental Early Retirement Program. This cost will be funded with a transfer from Fund 20.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,789,512.00	2,789,512.00
2,789,512.00	2,789,512.00
Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2012

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

First Interim (Form 01CSI, Item S7A)	Second Interim
279,329.00	279,329.00
279,329.00	279,329.00
279,329.00	279,329.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

400,850.00	423,672.00
316,122.00	304,347.00
212,500.00	229,004.00

- 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)

356,656.00	356,656.00
278,990.00	278,990.00
292,489.00	292,489.00

- d. Number of retirees receiving OPEB benefits
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

53	56
42	43
33	34

4. Comments:

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

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

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

No

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

n/a

- 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)
- b. Amount contributed (funded) 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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	152.5	150.7	150.7	150.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	137.8	169.9	169.9	169.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Dec 11, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 27, 2013

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

53,291

53,291

53,291

% change in salary schedule from prior year
or

1.6%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
909,529	1,000,482	1,100,530
72.8%	66.2%	60.2%
4.7%	-9.1%	-9.1%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
68,757	45,732	46,348
15.9%	-50.3%	1.3%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	25.0	29.0	29.0	29.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
34,827	34,827	34,827
1.5%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
340,092	374,101	411,511
67.5%	61.4%	55.8%
1.9%	-9.1%	-9.1%

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
26,611	24,935	25,271
51.3%	-6.7%	1.3%

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Second Interim Criteria and Standards Review