



# GATEWAY UNIFIED SCHOOL DISTRICT



## FIRST INTERIM BUDGET 2013-2014

Presented to the Board of Trustees

December 11, 2013

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

# **GATEWAY UNIFIED SCHOOL DISTRICT**

## **2013-2014 FIRST INTERIM BUDGET**

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**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET COMPOSITION  
December 11, 2013**

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 First Interim Budget 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 First 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 FIRST INTERIM GENERAL FUND BUDGET SUMMARY**  
**December 11, 2013**

	<b>2013-14 OPERATING BUDGET</b>	<b>2013-14 FIRST INTERIM BUDGET</b>
<b>Funded Average Daily Attendance (ADA)</b>		
<b>REVENUES</b>		
LCFF / Revenue Limit	17,913,731	17,896,079
Federal Revenues	3,062,577	3,213,185
Other State Revenues	1,366,304	1,690,278
Other Local Revenues	3,023,267	2,887,458
<b>TOTAL REVENUES</b>	<b>25,365,879</b>	<b>25,687,000</b>
<b>EXPENDITURES</b>		
Certificated Salaries	10,624,982	10,592,340
Classified Salaries	4,954,376	5,042,018
Employee Benefits	4,671,026	4,774,149
Books and Supplies	2,272,664	2,341,308
Services, Other Operating Exp	2,981,975	3,150,697
Capital Outlay	234,520	204,868
Other Outgo	165,246	163,891
Transfer of Indirect/Direct Support	(56,615)	(55,430)
<b>TOTAL EXPENDITURES</b>	<b>25,848,174</b>	<b>26,213,841</b>
<b>EXCESS(DEFICIENCY)OF REVENUES</b>	<b>(482,295)</b>	<b>(526,841)</b>
<b>OTHER FINANCING SOURCES IN</b>	<b>324,222</b>	<b>311,021</b>
<b>OTHER FINANCING SOURCES OUT</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>	<b>(158,073)</b>	<b>(215,820)</b>
<b>BEGINNING BALANCE</b>	<b>9,168,533</b>	<b>9,548,494</b>
<b>AUDIT ADJUSTMENTS</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>9,010,460</b>	<b>9,332,674</b>

<b>Components of Ending Fund Balance</b>		
Revolving Cash	11,900	11,900
Economic Uncertainties	1,289,209	1,310,867
Board Designated/Assigned	6,153,060	6,435,820
Designated Unrealized Gains	0	0
Restricted	1,556,291	1,574,087
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
December 11, 2013**

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 First 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 First Interim Budget was prepared using the following assumptions:

**REVENUE ASSUMPTIONS:**

1. ADA projected to decrease in 2013-2014 and 1<sup>st</sup>/2<sup>nd</sup> subsequent years using a 1.42% trend for 2013-2014; 1.33% trend for 2014-2015 and 1.11% trend for 2015-2016
2. LCFF “Gap” funding has been budgeted at 11.78% for 2013-2014 and 10% for the next two subsequent years
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 based on prior year’s Estimated 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. Worker’s Compensation rate increased from 2.60% to 2.70%
5. State Unemployment rate decreased from 1.10% to .50%
6. Categorical programs (except Special Education) do not encroach on the General Fund
7. Economic Uncertainties at 5%
8. GTA Collective Bargaining settlement included in budget, CSEA proposed settlement included in budget
9. Continue to evaluate budget for further possible reductions



**GATEWAY UNIFIED SCHOOL DISTRICT  
FUNDING CHANGES  
December 11, 2013**

Of note, the most dramatic change from Preliminary Budget to First 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:

- Provides a base grant for each LEA equivalent to \$7,643 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 FIRST INTERIM BUDGET REVENUE DETAIL**  
**December 11, 2013**

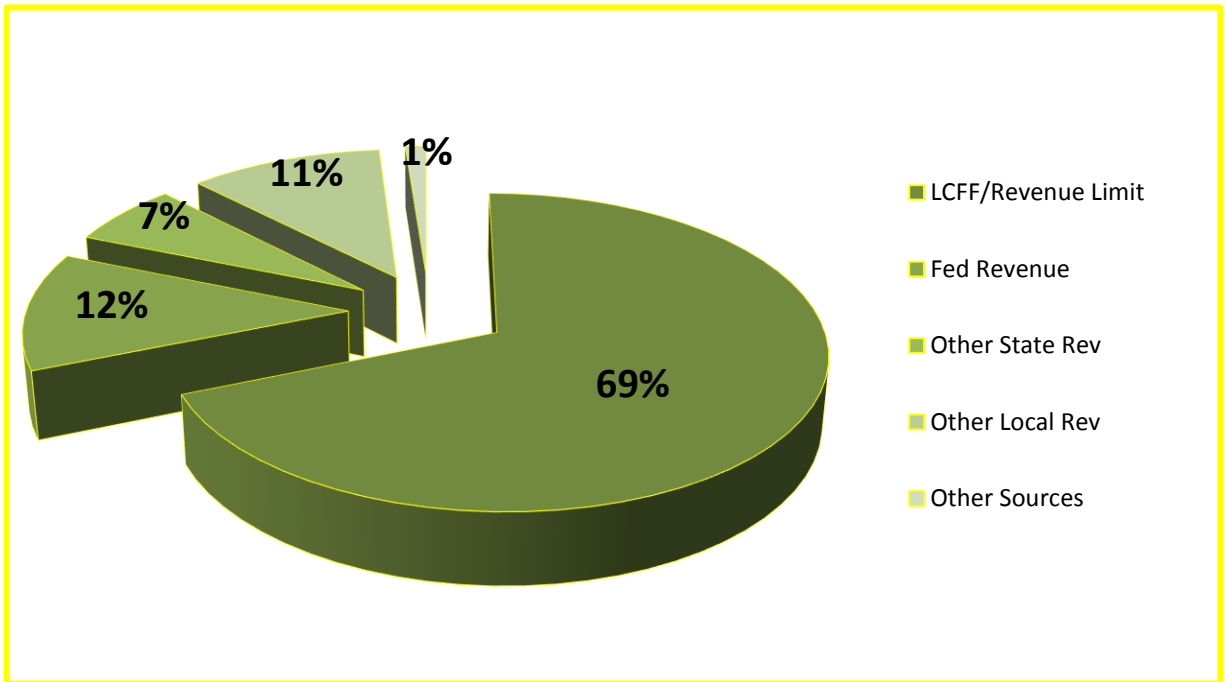
OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>REVENUE LIMIT: 8010-8099</b>			
8011	0000	State Aid	9,009,906
8012	1400	Education Protection Account	2,441,527
8019	0000	State Aid - Prior Years	(19,772)
8021	0000	Home Owners Exemption	161,228
8022	0000	Timber Yield Tax	41,105
8041	0000	Secured Roll Taxes	8,790,737
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	(2,945,856)
<b>SUBTOTAL</b>			<b>17,896,079</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	563,779
8182	3315	Special Ed: IDEA Preschool Non-RIS	143,036
8260	0104	Forest Reserve Funds	139,409
8290	3010	Title I	1,365,715
8290	3550	Voc & Applied Secondary	38,950
8290	4035	Title II Part A Teacher Quality	267,270
8290	4510	Indian Education	50,491
8290	5640	Medi-Cal	66,000
8290	5810	PEP Grant	578,535
<b>SUBTOTAL</b>			<b>3,213,185</b>

**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2013-2014 FIRST INTERIM BUDGET REVENUE DETAIL**  
**December 11, 2013**

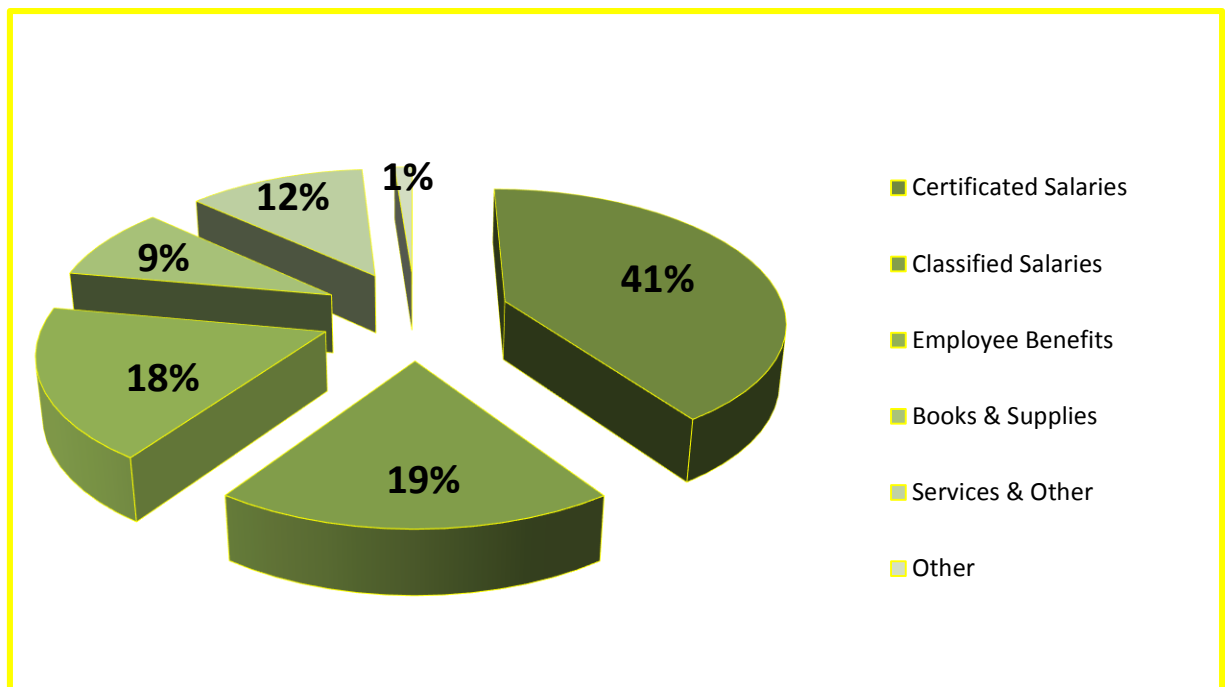
OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>STATE: 8300-8599</b>			
8550	0809	Mandated Costs	91,872
8560	1100	Lottery - Unrestricted	352,392
8560	6300	Lottery - Restricted	96,078
8590	0121	S.T.A.R.	5,431
8590	6230	CA Prop 39	127,861
8590	7405	Common Core	531,400
8590	7010	Ag Grant	13,212
8590	7210	National American Indian Ed	73,032
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
<b>SUBTOTAL</b>			<b>1,690,278</b>
<b>LOCAL REVENUE: 8600-8799</b>			
8639	0070	Athletics	18,297
8650	0000-0954	Lease Income	185,900
8660	0000	Interest Income	35,000
8677	0000	Other Local Income	200,191
8677	6350	ROC/P	169,829
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,128,521
8699	0000	Other Local Income	153,436
8699	9005	First 5 Shasta	73,736
8782	9010	GREAT Partnership	5,937
8792	6500	Special Ed Apportionment from SCOE	885,308
<b>SUBTOTAL</b>			<b>2,887,458</b>



## Revenue



## Expenditures



**GATEWAY UNIFIED SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2013-14 FIRST INTERIM BUDGET  
December 11, 2013**

		12-13 Unaudited Actuals			13-14 Board Approved Operating Budget			13-14 First Interim Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
<b>REVENUES</b>													
LCFF / Revenue Limit Sources	8010 - 8099	12,789,075	815,743	13,604,818	17,099,488	814,243	17,913,731	17,015,219	880,860	17,896,079	(84,269)	66,617	(17,652)
Federal Revenues	8100 - 8299	146,537	2,931,870	3,078,407	0	3,062,577	3,062,577	139,409	3,073,776	3,213,185	139,409	11,199	150,608
Other State Revenues	8300 - 8599	2,454,607	2,057,571	4,512,178	344,274	1,022,030	1,366,304	522,727	1,167,551	1,690,278	178,453	145,521	323,974
Other Local Revenues	8600 - 8799	726,433	2,320,455	3,046,888	669,875	2,353,392	3,023,267	746,964	2,140,494	2,887,458	77,089	(212,898)	(135,809)
Interfund Transfers In	8910 - 8929	396,848	0	396,848	324,222	0	324,222	311,021	0	311,021	(13,201)	0	(13,201)
Other Sources	8930 - 8979	206,196	0	206,196	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,437,664)	1,437,664	0	(1,228,367)	1,228,367	0	(1,313,377)	1,313,377	0	(85,010)	85,010	0
<b>TOTAL REVENUES</b>		<b>15,282,032</b>	<b>9,563,303</b>	<b>24,845,335</b>	<b>17,209,492</b>	<b>8,480,609</b>	<b>25,690,101</b>	<b>17,421,963</b>	<b>8,576,058</b>	<b>25,998,021</b>	<b>212,471</b>	<b>95,449</b>	<b>307,920</b>
<b>EXPENDITURES</b>													
Certificated Salaries	1000 - 1999	8,031,695	2,527,914	10,559,609	8,314,751	2,310,231	10,624,982	8,301,144	2,291,196	10,592,340	(13,607)	(19,035)	(32,642)
Classified Salaries	2000 - 2999	2,280,176	2,539,952	4,820,128	2,918,314	2,036,062	4,954,376	3,019,535	2,022,483	5,042,018	101,221	(13,579)	87,642
Employee Benefits	3000 - 3999	3,500,322	1,523,371	5,023,693	3,559,566	1,111,460	4,671,026	3,649,967	1,124,182	4,774,149	90,401	12,722	103,123
Books and Supplies	4000 - 4999	600,943	1,181,509	1,782,452	1,160,014	1,112,650	2,272,664	1,224,890	1,116,418	2,341,308	64,876	3,768	68,644
Services, Other Operating Expenses	5000 - 5999	1,608,032	898,548	2,506,580	1,747,641	1,234,334	2,981,975	1,806,004	1,344,693	3,150,697	58,363	110,359	168,722
Capital Outlay	6000 - 6599	189,676	0	189,676	234,520	0	234,520	204,868	0	204,868	(29,652)	0	(29,652)
Other Outgo (excluding indirect)	7100 - 7499	0	128,460	128,460	128,306	36,940	165,246	128,306	35,585	163,891	0	(1,355)	(1,355)
Direct Support / Indirect Costs	7300 - 7399	(341,322)	285,201	(56,121)	(316,083)	259,468	(56,615)	(318,101)	262,671	(55,430)	(2,018)	3,203	1,185
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>15,869,522</b>	<b>9,084,955</b>	<b>24,954,477</b>	<b>17,747,029</b>	<b>8,101,145</b>	<b>25,848,174</b>	<b>18,016,613</b>	<b>8,197,228</b>	<b>26,213,841</b>	<b>269,584</b>	<b>96,083</b>	<b>365,667</b>
NET INCREASE/DECREASE IN FUND BALANCE		(587,490)	478,348	(109,142)	(537,537)	379,464	(158,073)	(594,650)	378,830	(215,820)	(57,113)	(634)	(57,747)
<b>BEGINNING BALANCE</b>		<b>9,126,246</b>	<b>716,931</b>	<b>9,843,177</b>	<b>7,991,706</b>	<b>1,176,827</b>	<b>9,168,533</b>	<b>8,353,237</b>	<b>1,195,257</b>	<b>9,548,494</b>	<b>361,531</b>	<b>18,430</b>	<b>379,961</b>
Audit/Other Restatement Adjustments		(185,519)		(185,519)	0	0	0	0	0	0	0		0
<b>ENDING BALANCE</b>		<b>8,353,237</b>	<b>1,195,279</b>	<b>9,548,516</b>	<b>7,454,169</b>	<b>1,556,291</b>	<b>9,010,460</b>	<b>7,758,587</b>	<b>1,574,087</b>	<b>9,332,674</b>	<b>304,418</b>	<b>17,796</b>	<b>322,214</b>
Components of Ending Fund Balance				-			-			-	-	-	-
Reserved Rev Cash/Prepays/Stores		103,012	26,829	129,841	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		1,247,724	-	1,247,724	1,289,209	-	1,289,209	1,310,867	-	1,310,867	21,658	-	21,658
Board Designated		7,002,501	-	7,002,501	6,153,060	-	6,153,060	6,435,820	-	6,435,820	282,760	-	282,760
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,168,450	1,168,450	-	1,556,291	1,556,291	-	1,574,087	1,574,087	-	17,796	17,796
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>8,353,237</b>	<b>1,195,279</b>	<b>9,548,516</b>	<b>7,454,169</b>	<b>1,556,291</b>	<b>9,010,460</b>	<b>7,758,587</b>	<b>1,574,087</b>	<b>9,332,674</b>	<b>304,418</b>	<b>17,796</b>	<b>322,214</b>

LCFF / Revenue Limit ADA

2503.03

2470.64

2471.97

**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2013-2014 ENDING FUND BALANCE COMPARISON**  
**December 11, 2013**

	<b>2013-14 OPERATING BUDGET</b>	<b>2013-14 FIRST INTERIM BUDGET</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>11,900</b>	<b>11,900</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>1,266,530</b>	<b>1,310,867</b>
<b>RESTRICTED</b>		
NCLB Title I	175,199	143,110
NCLB Title II	0	21,725
Medi-Cal	264,918	272,940
PEP Grant	111,328	95,719
Lottery - Restricted	213,164	240,242
Common Core	0	317,059
EIA	129,153	0
RDA Funds	344,818	435,743
Gen Ed Site Specific	327,406	47,549
<b>TOTAL RESTRICTED</b>	<b>1,565,986</b>	<b>1,574,087</b>
<b>BOARD DESIGNATED</b>		
2004-05 STRS Payment	11,908	11,908
2014-15 Deficit	982,866	759,739
2015-16 Deficit	1,145,046	360,721
2014-15 GAP Funding	0	716,847
2015-16 GAP Funding	0	676,131
Board Priorities	53,639	153,705
Categorical Flexibility	699,518	0
Classroom Furnishing Replacement	0	50,000
Common Core Implementation	420,619	0
Computer Workstation Replacement	86,332	88,081
CVHS Al Rose Gym Floor/Ceiling Repair	0	350,000
CVHS Student Accounts	129,387	24,158
CVHS Tennis Courts	100,000	160,000
Debt Service	150,166	150,166
Declining Enrollment	600,000	600,000
Deferred Maintenance	400,000	400,000
EPA Funds	131,869	85,212
Forest Reserve	340,766	473,175
Future COPS Transfers	534,000	534,000
Mandated Costs	333,051	353,824
Prop 39 Clean Energy Jobs Act	0	127,861
Pupil Testing	0	4,838
Security Upgrades	0	250,000
State Lottery	46,877	105,454
<b>TOTAL BOARD DESIGNATED</b>	<b>6,166,044</b>	<b>6,435,820</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>9,010,460</b>	<b>9,332,674</b>

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

		2013-14 First Interim			2014-15 Projected			2015-16 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF / Revenue Limit Sources	8010 - 8099	17,015,219	880,860	17,896,079	17,546,726	880,860	18,427,586	18,031,138	880,860	18,911,998
Federal Revenues	8100 - 8299	139,409	3,073,776	3,213,185	0	2,590,960	2,590,960	0	2,495,241	2,495,241
Other State Revenues	8300 - 8599	522,727	1,167,551	1,690,278	381,533	486,777	868,310	378,199	485,957	864,156
Other Local Revenues	8600 - 8799	746,964	2,140,494	2,887,458	669,347	2,108,121	2,777,468	665,591	2,024,771	2,690,362
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	(1,313,377)	1,313,377	0	(1,313,377)	1,313,377	0	(1,313,377)	1,313,377	0
<b>TOTAL REVENUES</b>		<b>17,421,963</b>	<b>8,576,058</b>	<b>25,998,021</b>	<b>17,535,587</b>	<b>7,380,095</b>	<b>24,915,682</b>	<b>17,975,238</b>	<b>7,200,206</b>	<b>25,175,444</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,301,144	2,291,196	10,592,340	8,257,026	2,203,447	10,460,473	8,331,870	2,202,001	10,533,871
Classified Salaries	2000 - 2999	3,019,535	2,022,483	5,042,018	3,004,376	1,935,523	4,939,899	3,029,645	1,928,624	4,958,269
Employee Benefits	3000 - 3999	3,649,967	1,124,182	4,774,149	3,587,097	1,088,583	4,675,680	3,528,288	1,079,193	4,607,481
Step and Column		0	0	0	183,679	75,379	259,058	186,434	76,511	262,945
Books and Supplies	4000 - 4999	1,224,890	1,116,418	2,341,308	1,206,139	1,161,042	2,367,181	1,206,139	925,249	2,131,388
Services, Other Operating Expenses	5000 - 5999	1,806,004	1,344,693	3,150,697	1,788,493	1,114,451	2,902,944	1,788,493	1,183,532	2,972,025
Capital Outlay	6000 - 6599	204,868	0	204,868	56,520	0	56,520	56,520	0	56,520
Direct Support / Indirect Costs	7300 - 7399	(318,101)	262,671	(55,430)	(301,787)	246,357	(55,430)	(298,679)	243,249	(55,430)
Other Outgo	7100 - 7499	128,306	35,585	163,891	33,511	35,585	69,096	33,511	35,585	69,096
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>18,016,613</b>	<b>8,197,228</b>	<b>26,213,841</b>	<b>17,815,054</b>	<b>7,860,367</b>	<b>25,675,421</b>	<b>17,862,221</b>	<b>7,673,944</b>	<b>25,536,165</b>
NET INCREASE/DECREASE IN FUND BALANCE		(594,650)	378,830	(215,820)	(279,467)	(480,272)	(759,739)	113,017	(473,738)	(360,721)
<b>BEGINNING BALANCE</b>		<b>8,353,237</b>	<b>1,195,257</b>	<b>9,548,494</b>	<b>7,758,587</b>	<b>1,574,087</b>	<b>9,332,674</b>	<b>7,479,120</b>	<b>1,093,815</b>	<b>8,572,935</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>7,758,587</b>	<b>1,574,087</b>	<b>9,332,674</b>	<b>7,479,120</b>	<b>1,093,815</b>	<b>8,572,935</b>	<b>7,592,137</b>	<b>620,077</b>	<b>8,212,214</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	1,310,867	-	1,310,867	1,283,771	-	1,283,771	1,276,808	-	1,276,808
Board Designated/Assigned	6,435,820	-	6,435,820	6,183,449	-	6,183,449	6,303,429	-	6,303,429
Restricted	-	1,574,087	1,574,087	-	1,093,815	1,093,815	-	620,077	620,077
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>7,758,587</b>	<b>1,574,087</b>	<b>9,332,674</b>	<b>7,479,120</b>	<b>1,093,815</b>	<b>8,572,935</b>	<b>7,592,137</b>	<b>620,077</b>	<b>8,212,214</b>

% EUR to Expenditures

29.55%

29.08%

29.68%

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

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

7,746,687	-	7,746,687	7,467,220	-	7,467,220	7,580,237	-	7,580,237
		N/A			(279,467)			113,017

Funded LCFF / Revenue Limit ADA

2471.97

2436.7

2405.32

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
December 11, 2013**

**CAFETERIA:**

2013-2014 Projected Ending Balance: **\$173,054**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2013-2014 Projected Ending Balance: **\$380,390**

**BUILDING FUND:**

2013-2014 Projected Ending Balance: **\$214,101**

**CAPITAL FACILITIES FUND:**

2013-2014 Projected Ending Balance: **\$797,343**

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:**

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

**BOND INTEREST AND REDEMPTION FUND:**

2013-2014 Projected Ending Balance: **\$2,183,783**

**FOUNDATION TRUST FUND:**

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

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
December 11, 2013**

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 First 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 First 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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	12,667,907.00	17,099,488.00	6,020,633.16	17,015,219.00	(84,269.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	139,409.00	139,409.00	New
3) Other State Revenue		8300-8599	2,435,008.00	344,274.00	430,871.49	522,727.00	178,453.00	51.8%
4) Other Local Revenue		8600-8799	1,009,714.00	669,875.00	245,819.24	746,964.00	77,089.00	11.5%
5) TOTAL, REVENUES			16,112,629.00	18,113,637.00	6,697,323.89	18,424,319.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,993,935.00	8,314,751.00	2,195,720.34	8,301,144.00	13,607.00	0.2%
2) Classified Salaries		2000-2999	2,236,779.00	2,918,314.00	851,142.21	3,019,535.00	(101,221.00)	-3.5%
3) Employee Benefits		3000-3999	3,328,921.00	3,559,566.00	1,131,706.68	3,649,967.00	(90,401.00)	-2.5%
4) Books and Supplies		4000-4999	852,912.00	1,160,014.00	294,391.89	1,224,890.00	(64,876.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	1,590,722.00	1,747,641.00	901,997.84	1,806,004.00	(58,363.00)	-3.3%
6) Capital Outlay		6000-6999	125,000.00	234,520.00	108,789.42	204,868.00	29,652.00	12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	21,860.00	128,306.00	21,859.46	128,306.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(381,923.00)	(316,083.00)	0.00	(318,101.00)	2,018.00	-0.6%
9) TOTAL, EXPENDITURES			15,768,206.00	17,747,029.00	5,505,607.84	18,016,613.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			344,423.00	366,608.00	1,191,716.05	407,706.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,222.00	324,222.00	0.00	311,021.00	(13,201.00)	-4.1%
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)	(1,228,367.00)	0.00	(1,313,377.00)	(85,010.00)	6.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,159,632.00)	(904,145.00)	0.00	(1,002,356.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(815,209.00)	(537,537.00)	1,191,716.05	(594,650.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,118,388.00	7,991,706.00		8,353,237.00	361,531.00	4.5%
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	7,991,706.00		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	7,991,706.00		8,353,237.00		
2) Ending Balance, June 30 (E + F1e)			7,303,179.00	7,454,169.00		7,758,587.00		
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	6,153,060.00		6,435,820.00		
2004-05 STRS Payment	0000	9780				11,908.00		
2014-15 Deficit	0000	9780				759,739.00		
2015-16 Deficit	0000	9780				360,721.00		
2014-15 GAP Funding	0000	9780				716,847.00		
2015-16 GAP Funding	0000	9780				676,131.00		
Board Priorities	0000	9780				153,705.00		
Classroom Furnishing Replacement	0000	9780				50,000.00		
Computer Workstation Replacement	0000	9780				88,081.00		
CVHS Al Rose Gym Floor/Ceiling Rep	0000	9780				350,000.00		
CVHS Student Accounts	0000	9780				24,158.00		
CVHS Tennis Courts	0000	9780				160,000.00		
Debt Service	0000	9780				150,166.00		
Declining Enrollment	0000	9780				600,000.00		
Deferred Maintenance	0000	9780				400,000.00		
Forest Reserve	0000	9780				473,175.00		
Future COPS Transfers	0000	9780				534,000.00		
Mandated Costs	0000	9780				353,824.00		
Prop 39 Clean Energy Jobs Act	0000	9780				127,861.00		
Pupil Testing	0000	9780				4,838.00		
Security Upgrades	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,266,530.00	1,289,209.00		1,310,867.00		
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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	814,243.00	814,243.00	0.00	880,860.00	66,617.00	8.2%
2) Federal Revenue		8100-8299	3,082,487.00	3,062,577.00	466,304.20	3,073,776.00	11,199.00	0.4%
3) Other State Revenue		8300-8599	2,030,693.00	1,022,030.00	541,692.68	1,167,551.00	145,521.00	14.2%
4) Other Local Revenue		8600-8799	2,292,307.00	2,353,392.00	311,774.32	2,140,494.00	(212,898.00)	-9.0%
5) TOTAL, REVENUES			8,219,730.00	7,252,242.00	1,319,771.20	7,262,681.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,485,816.00	2,310,231.00	617,454.48	2,291,196.00	19,035.00	0.8%
2) Classified Salaries		2000-2999	2,679,642.00	2,036,062.00	561,331.08	2,022,483.00	13,579.00	0.7%
3) Employee Benefits		3000-3999	1,398,303.00	1,111,460.00	311,036.26	1,124,182.00	(12,722.00)	-1.1%
4) Books and Supplies		4000-4999	1,375,526.00	1,112,650.00	191,829.31	1,116,418.00	(3,768.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	1,154,501.00	1,234,334.00	213,787.39	1,344,693.00	(110,359.00)	-8.9%
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	143,306.00	36,940.00	28,081.17	35,585.00	1,355.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	325,308.00	259,468.00	0.00	262,671.00	(3,203.00)	-1.2%
9) TOTAL, EXPENDITURES			9,562,402.00	8,101,145.00	1,923,519.69	8,197,228.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,342,672.00)	(848,903.00)	(603,748.49)	(934,547.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,483,854.00	1,228,367.00	0.00	1,313,377.00	85,010.00	6.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,483,854.00	1,228,367.00	0.00	1,313,377.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			141,182.00	379,464.00	(603,748.49)	378,830.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,074,698.00	1,176,827.00		1,195,257.00	18,430.00	1.6%
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	1,176,827.00		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	1,176,827.00		1,195,257.00		
2) Ending Balance, June 30 (E + F1e)			1,215,880.00	1,556,291.00		1,574,087.00		
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	1,556,291.00		1,574,087.00		
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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	13,482,150.00	17,913,731.00	6,020,633.16	17,896,079.00	(17,652.00)	-0.1%
2) Federal Revenue		8100-8299	3,082,487.00	3,062,577.00	466,304.20	3,213,185.00	150,608.00	4.9%
3) Other State Revenue		8300-8599	4,465,701.00	1,366,304.00	972,564.17	1,690,278.00	323,974.00	23.7%
4) Other Local Revenue		8600-8799	3,302,021.00	3,023,267.00	557,593.56	2,887,458.00	(135,809.00)	-4.5%
5) TOTAL, REVENUES			24,332,359.00	25,365,879.00	8,017,095.09	25,687,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,479,751.00	10,624,982.00	2,813,174.82	10,592,340.00	32,642.00	0.3%
2) Classified Salaries		2000-2999	4,916,421.00	4,954,376.00	1,412,473.29	5,042,018.00	(87,642.00)	-1.8%
3) Employee Benefits		3000-3999	4,727,224.00	4,671,026.00	1,442,742.94	4,774,149.00	(103,123.00)	-2.2%
4) Books and Supplies		4000-4999	2,228,438.00	2,272,664.00	486,221.20	2,341,308.00	(68,644.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	2,745,223.00	2,981,975.00	1,115,785.23	3,150,697.00	(168,722.00)	-5.7%
6) Capital Outlay		6000-6999	125,000.00	234,520.00	108,789.42	204,868.00	29,652.00	12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	165,166.00	165,246.00	49,940.63	163,891.00	1,355.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(56,615.00)	(56,615.00)	0.00	(55,430.00)	(1,185.00)	2.1%
9) TOTAL, EXPENDITURES			25,330,608.00	25,848,174.00	7,429,127.53	26,213,841.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(998,249.00)	(482,295.00)	587,967.56	(526,841.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,222.00	324,222.00	0.00	311,021.00	(13,201.00)	-4.1%
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			324,222.00	324,222.00	0.00	311,021.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(674,027.00)	(158,073.00)	587,967.56	(215,820.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,193,086.00	9,168,533.00		9,548,494.00	379,961.00	4.1%
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	9,168,533.00		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	9,168,533.00		9,548,494.00		
2) Ending Balance, June 30 (E + F1e)			8,519,059.00	9,010,460.00		9,332,674.00		
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	1,556,291.00		1,574,087.00		
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	6,153,060.00		6,435,820.00		
2004-05 STRS Payment	0000	9780				11,908.00		
2014-15 Deficit	0000	9780				759,739.00		
2015-16 Deficit	0000	9780				360,721.00		
2014-15 GAP Funding	0000	9780				716,847.00		
2015-16 GAP Funding	0000	9780				676,131.00		
Board Priorities	0000	9780				153,705.00		
Classroom Furnishing Replacement	0000	9780				50,000.00		
Computer Workstation Replacement	0000	9780				88,081.00		
CVHS Al Rose Gym Floor/Ceiling Rep	0000	9780				350,000.00		
CVHS Student Accounts	0000	9780				24,158.00		
CVHS Tennis Courts	0000	9780				160,000.00		
Debt Service	0000	9780				150,166.00		
Declining Enrollment	0000	9780				600,000.00		
Deferred Maintenance	0000	9780				400,000.00		
Forest Reserve	0000	9780				473,175.00		
Future COPS Transfers	0000	9780				534,000.00		
Mandated Costs	0000	9780				353,824.00		
Prop 39 Clean Energy Jobs Act	0000	9780				127,861.00		
Pupil Testing	0000	9780				4,838.00		
Security Upgrades	0000	9780				250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,266,530.00	1,289,209.00		1,310,867.00		
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	143,110.00
4035	NCLB: Title II, Part A, Teacher Quality	21,725.00
5640	Medi-Cal Billing Option	272,940.00
5810	Other Restricted Federal	95,719.00
6300	Lottery: Instructional Materials	240,242.00
7405	Common Core State Standards Implementat	317,059.00
9010	Other Restricted Local	483,292.00
Total, Restricted Balance		1,574,087.00

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)
<b>A. REVENUES</b>								
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	38,014.75	988,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	3,037.90	85,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	195,450.00	195,450.00	28,938.44	195,450.00	0.00	0.0%
5) TOTAL, REVENUES			1,268,450.00	1,268,450.00	69,991.09	1,268,450.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	468,375.00	468,375.00	132,637.38	449,049.00	19,326.00	4.1%
3) Employee Benefits		3000-3999	159,875.00	161,781.00	46,213.84	159,057.00	2,724.00	1.7%
4) Books and Supplies		4000-4999	606,300.00	606,240.00	184,158.22	591,500.00	14,740.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	52,172.00	52,976.00	26,288.43	60,176.00	(7,200.00)	-13.6%
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	56,615.00	0.00	55,430.00	1,185.00	2.1%
9) TOTAL, EXPENDITURES			1,343,337.00	1,345,987.00	389,297.87	1,315,212.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,887.00)	(77,537.00)	(319,306.78)	(46,762.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,887.00)	(77,537.00)	(319,306.78)	(46,762.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,157.00	239,733.00		219,816.00	(19,917.00)	-8.3%
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	239,733.00		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	239,733.00		219,816.00		
2) Ending Balance, June 30 (E + F1e)			119,270.00	162,196.00		173,054.00		
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	162,196.00		173,054.00		
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	173,054.00
Total, Restricted Balance		173,054.00

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)
<b>A. REVENUES</b>								
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	4,000.00	548.51	2,000.00	(2,000.00)	-50.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	548.51	2,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	548.51	2,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	324,222.00	324,222.00	0.00	311,021.00	13,201.00	4.1%
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)	(324,222.00)	0.00	(311,021.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(320,222.00)	(320,222.00)	548.51	(309,021.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	682,761.00	682,761.00		689,411.00	6,650.00	1.0%
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	682,761.00		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	682,761.00		689,411.00		
2) Ending Balance, June 30 (E + F1e)			362,539.00	362,539.00		380,390.00		
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	362,539.00		380,390.00		
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)
<b>A. REVENUES</b>								
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	800.00	147.17	600.00	(200.00)	-25.0%
5) TOTAL, REVENUES			800.00	800.00	147.17	600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			800.00	800.00	147.17	600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			800.00	800.00	147.17	600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	218,984.00	218,984.00		213,501.00	(5,483.00)	-2.5%
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	218,984.00		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	218,984.00		213,501.00		
2) Ending Balance, June 30 (E + F1e)			219,784.00	219,784.00		214,101.00		
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	219,784.00		214,101.00		
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)
<b>A. REVENUES</b>								
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	132,500.00	60,982.06	131,600.00	(900.00)	-0.7%
5) TOTAL, REVENUES			132,500.00	132,500.00	60,982.06	131,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	2,500.00	1,890.00	3,000.00	(500.00)	-20.0%
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	267,122.00	267,122.00	133,560.64	267,122.00	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			269,622.00	269,622.00	135,450.64	270,122.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(137,122.00)	(137,122.00)	(74,468.58)	(138,522.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(139,647.00)	(139,647.00)	(75,243.58)	(141,047.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	918,242.00	918,242.00		938,390.00	20,148.00	2.2%
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	918,242.00		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	918,242.00		938,390.00		
2) Ending Balance, June 30 (E + F1e)			778,595.00	778,595.00		797,343.00		
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	778,595.00		797,343.00		
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)
<b>A. REVENUES</b>								
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	0.00	1.48	5.00	5.00	New
5) TOTAL, REVENUES			0.00	0.00	1.48	5.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	2,154.00	(2,154.00)	New
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	2,154.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1.48	(2,149.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1.48	(2,149.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		2,149.00	2,149.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		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	0.00		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)
<b>A. REVENUES</b>								
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	32,430.00	0.00	31,430.00	(1,000.00)	-3.1%
4) Other Local Revenue		8600-8799	1,813,605.00	1,813,605.00	135,157.73	1,763,430.00	(50,175.00)	-2.8%
5) TOTAL, REVENUES			1,846,035.00	1,846,035.00	135,157.73	1,794,860.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	1,120,308.00	1,117,603.75	1,477,746.00	(357,438.00)	-31.9%
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	1,120,308.00	1,117,603.75	1,477,746.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			725,727.00	725,727.00	(982,446.02)	317,114.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			725,727.00	725,727.00	(982,446.02)	317,114.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,858,519.00	1,858,519.00		1,866,669.00	8,150.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,858,519.00	1,858,519.00		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	1,858,519.00		1,866,669.00		
2) Ending Balance, June 30 (E + F1e)			2,584,246.00	2,584,246.00		2,183,783.00		
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	2,584,246.00		2,183,783.00		
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)
<b>A. REVENUES</b>								
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	7,402.00	1,078.47	6,897.00	(505.00)	-6.8%
5) TOTAL, REVENUES			6,902.00	7,402.00	1,078.47	6,897.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	117,456.00	117,956.00	13,600.00	123,962.00	(6,006.00)	-5.1%
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	117,956.00	13,600.00	123,962.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,554.00)	(110,554.00)	(12,521.53)	(117,065.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(110,554.00)	(110,554.00)	(12,521.53)	(117,065.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	110,554.00	110,554.00		117,065.00	6,511.00	5.9%
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	110,554.00		117,065.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			110,554.00	110,554.00		117,065.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		



Description	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)
<b>ELEMENTARY</b>						
1. General Education	1,569.52	1,569.52	1,524.61	1,528.22	(41.30)	-3%
2. Special Education	109.83	109.83	98.46	98.46	(11.37)	-10%
<b>HIGH SCHOOL</b>						
3. General Education	745.37	745.37	752.74	784.40	39.03	5%
4. Special Education	35.18	35.18	48.73	48.73	13.55	39%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	3.29	3.29	4.00	4.00	0.71	22%
6. Special Education	11.04	11.04	8.16	8.16	(2.88)	-26%
7. TOTAL, K-12 ADA	2,474.23	2,474.23	2,436.70	2,471.97	(2.26)	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)*						
<b>CLASSES FOR ADULTS</b>						
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	2,474.23	2,436.70	2,471.97	(2.26)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
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)	Nov									
A. BEGINNING CASH			11,052,124.00	10,769,908.00	11,079,473.00	12,127,876.00	11,498,287.00	9,190,027.00	12,538,454.00	12,049,225.00
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	517,799.00	596,152.00	529,990.00
Property Taxes	8020-8079		242,767.00	427,141.00	57,060.00	10,541.00	0.00	4,457,998.00	276,436.00	1,410.00
Miscellaneous Funds	8080-8099		0.00	(154,546.00)	(309,092.00)	(206,028.00)	(206,095.00)	(235,668.00)	(235,668.00)	(235,668.00)
Federal Revenue	8100-8299		0.00	0.00	43,589.00	422,715.00	(41,567.00)	164,048.00	471,407.00	207,681.00
Other State Revenue	8300-8599		133,781.00	133,781.00	658,831.00	46,171.00	(401,343.00)	76,348.00	108,691.00	170,247.00
Other Local Revenue	8600-8799		57,339.00	104,694.00	126,907.00	268,654.00	23,598.00	281,027.00	462,089.00	382,836.00
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	(224,064.00)	5,261,552.00	1,679,107.00	1,056,496.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,013.00	903,310.00	922,474.00	907,378.00	959,391.00	960,411.00	952,022.00	951,140.00
Classified Salaries	2000-2999		145,633.00	402,233.00	403,419.00	461,188.00	460,060.00	440,073.00	422,482.00	438,175.00
Employee Benefits	3000-3999		104,963.00	527,250.00	352,279.00	458,251.00	439,619.00	407,428.00	358,889.00	405,800.00
Books and Supplies	4000-4999		47,145.00	98,879.00	129,791.00	210,406.00	88,350.00	136,484.00	179,710.00	112,317.00
Services	5000-5999		427,622.00	227,250.00	161,552.00	299,362.00	178,429.00	132,494.00	358,905.00	210,922.00
Capital Outlay	6000-6599		0.00	108,578.00	212.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		43,797.00	0.00	0.00	6,144.00	0.00	0.00	0.00	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			849,173.00	2,267,500.00	1,969,727.00	2,342,729.00	2,125,849.00	2,076,890.00	2,272,008.00	2,118,354.00
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	41,567.00	161,665.00	114,944.00	17,819.00
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		3,975,740.00	1,808,390.00	1,011,783.00	528,324.00	125,116.00	41,567.00	161,665.00	114,944.00	17,819.00
Liabilities										
Accounts Payable	9500-9599	4,897,670.00	2,968,949.00	246,727.00	4,761.00	748.00	(86.00)	(2,100.00)	11,272.00	201,369.00
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)	(2,100.00)	11,272.00	201,369.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		(1,316,162.00)	(1,160,559.00)	765,056.00	523,563.00	(269,864.00)	41,653.00	163,765.00	103,672.00	(183,550.00)
E. NET INCREASE/DECREASE (B - C + D)			(282,216.00)	309,565.00	1,048,403.00	(629,589.00)	(2,308,260.00)	3,348,427.00	(489,229.00)	(1,245,408.00)
F. ENDING CASH (A + E)			10,769,908.00	11,079,473.00	12,127,876.00	11,498,287.00	9,190,027.00	12,538,454.00	12,049,225.00	10,803,817.00
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):	Nov								
A. BEGINNING CASH		10,803,817.00	10,465,249.00	10,534,579.00	9,243,562.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,047,789.00	328,594.00	10,600.00	517,800.00	1,528,803.00	0.00	11,431,661.00	11,431,661.00
Property Taxes	8020-8079	53,853.00	1,867,117.00	1,490,236.00	525,715.00	0.00	0.00	9,410,274.00	9,410,274.00
Miscellaneous Funds	8080-8099	(449,820.00)	(227,636.00)	(227,636.00)	(227,636.00)	(230,363.00)	0.00	(2,945,856.00)	(2,945,856.00)
Federal Revenue	8100-8299	786,270.00	238,864.00	36,479.00	427,301.00	456,398.00	0.00	3,213,185.00	3,213,185.00
Other State Revenue	8300-8599	174,114.00	125,842.00	9,710.00	189,970.00	264,135.00	0.00	1,690,278.00	1,690,278.00
Other Local Revenue	8600-8799	180,113.00	173,109.00	156,562.00	601,515.00	69,015.00	0.00	2,887,458.00	2,887,458.00
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		1,792,319.00	2,505,890.00	1,475,951.00	2,345,686.00	2,087,988.00	0.00	25,998,021.00	25,998,021.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	959,536.00	954,108.00	985,989.00	1,056,568.00	0.00	0.00	10,592,340.00	10,592,340.00
Classified Salaries	2000-2999	461,856.00	433,489.00	457,086.00	516,324.00	0.00	0.00	5,042,018.00	5,042,018.00
Employee Benefits	3000-3999	458,780.00	409,979.00	437,642.00	413,269.00	0.00	0.00	4,774,149.00	4,774,149.00
Books and Supplies	4000-4999	143,799.00	155,835.00	238,582.00	668,010.00	132,000.00	0.00	2,341,308.00	2,341,308.00
Services	5000-5999	178,223.00	297,376.00	242,034.00	219,528.00	217,000.00	0.00	3,150,697.00	3,150,697.00
Capital Outlay	6000-6599	0.00	0.00	0.00	96,078.00	0.00	0.00	204,868.00	204,868.00
Other Outgo	7000-7499	0.00	0.00	0.00	58,520.00	0.00	0.00	108,461.00	108,461.00
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		2,202,194.00	2,250,787.00	2,361,333.00	3,028,297.00	349,000.00	0.00	26,213,841.00	26,213,841.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	93,733.00	0.00	0.00	93,733.00	
Accounts Receivable	9200-9299	72,399.00	0.00	0.00	0.00	2,087,988.00	0.00	5,852,054.00	
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		72,399.00	0.00	0.00	93,733.00	2,087,988.00	0.00	6,063,728.00	
Liabilities									
Accounts Payable	9500-9599	1,092.00	185,773.00	405,635.00	873,530.00	2,275,456.00	0.00	7,173,126.00	
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		1,092.00	185,773.00	405,635.00	873,530.00	2,275,456.00	0.00	7,567,358.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		71,307.00	(185,773.00)	(405,635.00)	(779,797.00)	(187,468.00)	0.00	(1,503,630.00)	
E. NET INCREASE/DECREASE (B - C + D)		(338,568.00)	69,330.00	(1,291,017.00)	(1,462,408.00)	1,551,520.00	0.00	(1,719,450.00)	(215,820.00)
F. ENDING CASH (A + E)		10,465,249.00	10,534,579.00	9,243,562.00	7,781,154.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,332,674.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Nov									
A. BEGINNING CASH			7,781,154.00	8,386,869.00	7,093,009.00	7,716,507.00	7,383,203.00	4,865,301.00	8,151,804.00	7,590,731.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,348,520.00	1,348,520.00	1,958,902.00	1,348,520.00	0.00	610,382.00	539,408.00	753,542.00
Property Taxes	8020-8079		239,311.00	421,060.00	56,248.00	10,391.00	0.00	4,394,529.00	272,500.00	1,390.00
Miscellaneous Funds	8080-8099		0.00	(170,251.00)	(340,502.00)	(226,964.00)	(227,038.00)	(259,616.00)	(259,616.00)	(259,616.00)
Federal Revenue	8100-8299		0.00	0.00	40,967.00	397,288.00	(39,067.00)	154,180.00	443,051.00	195,189.00
Other State Revenue	8300-8599		81,453.00	81,453.00	401,130.00	28,111.00	(244,358.00)	46,485.00	66,177.00	103,655.00
Other Local Revenue	8600-8799		56,505.00	103,172.00	125,062.00	264,748.00	23,255.00	276,941.00	455,371.00	377,271.00
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			1,725,789.00	1,783,954.00	2,241,807.00	1,822,094.00	(487,208.00)	5,222,901.00	1,516,891.00	1,171,431.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,169.00	905,071.00	924,272.00	909,147.00	961,261.00	962,283.00	953,878.00	952,994.00
Classified Salaries	2000-2999		144,732.00	399,744.00	400,923.00	458,335.00	457,214.00	437,350.00	419,868.00	435,464.00
Employee Benefits	3000-3999		103,581.00	520,308.00	347,641.00	452,218.00	433,831.00	402,064.00	354,164.00	400,457.00
Books and Supplies	4000-4999		50,514.00	105,945.00	139,066.00	225,441.00	94,663.00	146,237.00	192,552.00	120,343.00
Services	5000-5999		0.00	1,538,531.00	96,727.00	179,238.00	106,832.00	79,329.00	214,889.00	126,286.00
Capital Outlay	6000-6599		0.00	29,955.00	58.00	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	0.00	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			378,996.00	3,499,554.00	1,908,687.00	2,224,379.00	2,053,801.00	2,027,263.00	2,135,351.00	2,035,544.00
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	0.00	0.00
Accounts Receivable	9200-9299	2,087,988.00	937,719.00	561,252.00	293,070.00	69,404.00	23,058.00	89,678.00	63,761.00	9,884.00
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		2,087,988.00	937,719.00	561,252.00	293,070.00	69,404.00	23,058.00	89,678.00	63,761.00	9,884.00
Liabilities										
Accounts Payable	9500-9599	2,275,456.00	1,678,797.00	139,512.00	2,692.00	423.00	(49.00)	(1,187.00)	6,374.00	113,864.00
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		2,275,456.00	1,678,797.00	139,512.00	2,692.00	423.00	(49.00)	(1,187.00)	6,374.00	113,864.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		(187,468.00)	(741,078.00)	421,740.00	290,378.00	68,981.00	23,107.00	90,865.00	57,387.00	(103,980.00)
E. NET INCREASE/DECREASE (B - C + D)			605,715.00	(1,293,860.00)	623,498.00	(333,304.00)	(2,517,902.00)	3,286,503.00	(561,073.00)	(968,093.00)
F. ENDING CASH (A + E)			8,386,869.00	7,093,009.00	7,716,507.00	7,383,203.00	4,865,301.00	8,151,804.00	7,590,731.00	6,622,638.00
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):	Nov								
A. BEGINNING CASH		6,622,638.00	6,472,211.00	6,759,460.00	5,487,042.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,363,924.00	467,196.00	15,071.00	610,381.00	1,778,358.00	0.00	12,142,724.00	12,142,724.00
Property Taxes	8020-8079	53,086.00	1,840,535.00	1,469,019.00	518,231.00	0.00	0.00	9,276,300.00	9,276,300.00
Miscellaneous Funds	8080-8099	(495,530.00)	(250,768.00)	(250,768.00)	(250,769.00)	0.00	0.00	(2,991,438.00)	(2,991,438.00)
Federal Revenue	8100-8299	738,974.00	224,496.00	(21,977.00)	9,059.00	448,800.00	0.00	2,590,960.00	2,590,960.00
Other State Revenue	8300-8599	106,010.00	76,619.00	(134,088.00)	(195,990.00)	451,653.00	0.00	868,310.00	868,310.00
Other Local Revenue	8600-8799	177,495.00	170,592.00	154,286.00	518,943.00	73,827.00	0.00	2,777,468.00	2,777,468.00
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		1,943,959.00	2,528,670.00	1,231,543.00	1,461,213.00	2,752,638.00	0.00	24,915,682.00	24,915,682.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	961,407.00	955,968.00	987,911.00	1,058,628.00	0.00	0.00	10,612,989.00	10,612,989.00
Classified Salaries	2000-2999	458,999.00	430,807.00	454,258.00	513,131.00	0.00	0.00	5,010,825.00	5,010,825.00
Employee Benefits	3000-3999	452,740.00	404,581.00	431,880.00	407,831.00	0.00	0.00	4,711,296.00	4,711,296.00
Books and Supplies	4000-4999	154,075.00	166,971.00	255,631.00	503,743.00	212,000.00	0.00	2,367,181.00	2,367,181.00
Services	5000-5999	106,709.00	178,049.00	144,914.00	96,440.00	35,000.00	0.00	2,902,944.00	2,902,944.00
Capital Outlay	6000-6599	0.00	0.00	0.00	26,507.00	0.00	0.00	56,520.00	56,520.00
Other Outgo	7000-7499	0.00	0.00	0.00	13,666.00	0.00	0.00	13,666.00	13,666.00
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		2,133,930.00	2,136,376.00	2,274,594.00	2,619,946.00	247,000.00	0.00	25,675,421.00	25,675,421.00
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	40,161.00	0.00	0.00	0.00	2,752,638.00	0.00	4,840,625.00	
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		40,161.00	0.00	0.00	0.00	2,752,638.00	0.00	4,840,625.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599	617.00	105,045.00	229,367.00	0.00	1,013,650.00	0.00	3,289,105.00	
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		617.00	105,045.00	229,367.00	0.00	1,013,650.00	0.00	3,289,105.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		39,544.00	(105,045.00)	(229,367.00)	0.00	1,738,988.00	0.00	1,551,520.00	
E. NET INCREASE/DECREASE (B - C + D)		(150,427.00)	287,249.00	(1,272,418.00)	(1,158,733.00)	4,244,626.00	0.00	791,781.00	(759,739.00)
F. ENDING CASH (A + E)		6,472,211.00	6,759,460.00	5,487,042.00	4,328,309.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,572,935.00	

**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) 658,721.00
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) 19,348,936.00

**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) 3.40%

**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)	1,206,976.00
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)	72,392.97
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)	2,866.34
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)	1,389,435.31
9. Carry-Forward Adjustment (Part IV, Line F)	115,346.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,504,781.58

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,085,551.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,288,419.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,145,901.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	401,305.00
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)	314,890.00
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)	127,861.00
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)	2,056,812.03
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)	89,437.66
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)	1,259,782.00
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)	25,770,858.69

**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)

5.39%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B18)

5.84%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,389,435.31</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
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>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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>115,346.27</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>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>115,346.27</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>115,346.27</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,175,933.00	51,741.00	4.40%
01	3315	137,008.00	6,028.00	4.40%
01	3550	37,410.00	1,540.00	4.12%
01	4035	230,341.00	10,135.00	4.40%
01	5810	462,468.00	20,348.00	4.40%
01	6010	382,184.00	16,816.00	4.40%
01	6500	2,040,912.00	81,223.00	3.98%
01	7090	120,053.00	4,389.00	3.66%
01	7091	23,602.00	722.00	3.06%
01	9010	1,587,586.00	69,729.00	4.39%
13	5310	1,259,782.00	55,430.00	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,015,219.00	3.12%	17,546,726.00	2.76%	18,031,138.00
2. Federal Revenues	8100-8299	139,409.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	522,727.00	-27.01%	381,533.00	-0.87%	378,199.00
4. Other Local Revenues	8600-8799	746,964.00	-10.39%	669,347.00	-0.56%	665,591.00
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	(1,313,377.00)	0.00%	(1,313,377.00)	0.00%	(1,313,377.00)
6. Total (Sum lines A1 thru A5c)		17,421,963.00	0.65%	17,535,587.00	2.51%	17,975,238.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,301,144.00		8,375,988.00
b. Step & Column Adjustment				118,962.00		120,747.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(44,118.00)		(44,118.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,301,144.00	0.90%	8,375,988.00	0.91%	8,452,617.00
2. Classified Salaries						
a. Base Salaries				3,019,535.00		3,044,804.00
b. Step & Column Adjustment				40,428.00		41,034.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,159.00)		(15,159.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,019,535.00	0.84%	3,044,804.00	0.85%	3,070,679.00
3. Employee Benefits	3000-3999	3,649,967.00	-1.06%	3,611,386.00	-1.62%	3,552,941.00
4. Books and Supplies	4000-4999	1,224,890.00	-1.53%	1,206,139.00	0.00%	1,206,139.00
5. Services and Other Operating Expenditures	5000-5999	1,806,004.00	-0.97%	1,788,493.00	0.00%	1,788,493.00
6. Capital Outlay	6000-6999	204,868.00	-72.41%	56,520.00	0.00%	56,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	128,306.00	-73.88%	33,511.00	0.00%	33,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(318,101.00)	-5.13%	(301,787.00)	-1.03%	(298,679.00)
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)		18,016,613.00	-1.12%	17,815,054.00	0.26%	17,862,221.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(594,650.00)		(279,467.00)		113,017.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,353,237.00		7,758,587.00		7,479,120.00
2. Ending Fund Balance (Sum lines C and D1)		7,758,587.00		7,479,120.00		7,592,137.00
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	6,435,820.00		6,183,449.00		6,303,429.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,310,867.00		1,283,771.00		1,276,808.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,758,587.00		7,479,120.00		7,592,137.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,310,867.00		1,283,771.00		1,276,808.00
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)		1,310,867.00		1,283,771.00		1,276,808.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15 B1d - Plan to reduce one certificated teaching position based on the trend of declining enrollment. 2015-16 B1d - Plan to reduce one certificated teaching position based on the trend of declining enrollment. 2014-15 B2d - Plan to reduce one para professional position based on the trend of declining enrollment. 2015-16 B2d - Plan to reduce one para professional position based on the trend of declining enrollment.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	880,860.00	0.00%	880,860.00	0.00%	880,860.00
2. Federal Revenues	8100-8299	3,073,776.00	-15.71%	2,590,960.00	-3.69%	2,495,241.00
3. Other State Revenues	8300-8599	1,167,551.00	-58.31%	486,777.00	-0.17%	485,957.00
4. Other Local Revenues	8600-8799	2,140,494.00	-1.51%	2,108,121.00	-3.95%	2,024,771.00
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	1,313,377.00	0.00%	1,313,377.00	0.00%	1,313,377.00
6. Total (Sum lines A1 thru A5c)		8,576,058.00	-13.95%	7,380,095.00	-2.44%	7,200,206.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,291,196.00		2,237,001.00
b. Step & Column Adjustment				33,554.00		34,057.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(87,749.00)		(35,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,291,196.00	-2.37%	2,237,001.00	-0.04%	2,236,058.00
2. Classified Salaries						
a. Base Salaries				2,022,483.00		1,966,021.00
b. Step & Column Adjustment				30,498.00		30,956.00
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	2,022,483.00	-2.79%	1,966,021.00	-0.33%	1,959,580.00
3. Employee Benefits	3000-3999	1,124,182.00	-2.16%	1,099,910.00	-0.84%	1,090,691.00
4. Books and Supplies	4000-4999	1,116,418.00	4.00%	1,161,042.00	-20.31%	925,249.00
5. Services and Other Operating Expenditures	5000-5999	1,344,693.00	-17.12%	1,114,451.00	6.20%	1,183,532.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,585.00	0.00%	35,585.00	0.00%	35,585.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	262,671.00	-6.21%	246,357.00	-1.26%	243,249.00
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)		8,197,228.00	-4.11%	7,860,367.00	-2.37%	7,673,944.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		378,830.00		(480,272.00)		(473,738.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,195,257.00		1,574,087.00		1,093,815.00
2. Ending Fund Balance (Sum lines C and D1)		1,574,087.00		1,093,815.00		620,077.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,574,087.00		1,093,815.00		620,077.00
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)		1,574,087.00		1,093,815.00		620,077.00

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

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,896,079.00	2.97%	18,427,586.00	2.63%	18,911,998.00
2. Federal Revenues	8100-8299	3,213,185.00	-19.36%	2,590,960.00	-3.69%	2,495,241.00
3. Other State Revenues	8300-8599	1,690,278.00	-48.63%	868,310.00	-0.48%	864,156.00
4. Other Local Revenues	8600-8799	2,887,458.00	-3.81%	2,777,468.00	-3.14%	2,690,362.00
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)		25,998,021.00	-4.16%	24,915,682.00	1.04%	25,175,444.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,592,340.00		10,612,989.00
b. Step & Column Adjustment				152,516.00		154,804.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(131,867.00)		(79,118.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,592,340.00	0.19%	10,612,989.00	0.71%	10,688,675.00
2. Classified Salaries						
a. Base Salaries				5,042,018.00		5,010,825.00
b. Step & Column Adjustment				70,926.00		71,990.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,119.00)		(52,556.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,042,018.00	-0.62%	5,010,825.00	0.39%	5,030,259.00
3. Employee Benefits	3000-3999	4,774,149.00	-1.32%	4,711,296.00	-1.44%	4,643,632.00
4. Books and Supplies	4000-4999	2,341,308.00	1.11%	2,367,181.00	-9.96%	2,131,388.00
5. Services and Other Operating Expenditures	5000-5999	3,150,697.00	-7.86%	2,902,944.00	2.38%	2,972,025.00
6. Capital Outlay	6000-6999	204,868.00	-72.41%	56,520.00	0.00%	56,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	163,891.00	-57.84%	69,096.00	0.00%	69,096.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,430.00)	0.00%	(55,430.00)	0.00%	(55,430.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,213,841.00	-2.05%	25,675,421.00	-0.54%	25,536,165.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(215,820.00)		(759,739.00)		(360,721.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,548,494.00		9,332,674.00		8,572,935.00
2. Ending Fund Balance (Sum lines C and D1)		9,332,674.00		8,572,935.00		8,212,214.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,574,087.00		1,093,815.00		620,077.00
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	6,435,820.00		6,183,449.00		6,303,429.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,310,867.00		1,283,771.00		1,276,808.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,332,674.00		8,572,935.00		8,212,214.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,310,867.00		1,283,771.00		1,276,808.00
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)		1,310,867.00		1,283,771.00		1,276,808.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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		0.00		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)		2,424.54		2,393.16		2,366.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,213,841.00		25,675,421.00		25,536,165.00
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)		26,213,841.00		25,675,421.00		25,536,165.00
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)		786,415.23		770,262.63		766,084.95
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)		786,415.23		770,262.63		766,084.95
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	26,213,841.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,805,276.00
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	204,868.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	150,166.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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	1,637,059.00
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.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,992,993.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		46,762.00
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)				21,462,334.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				21,462,334.00

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)*		2,436.70
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)		2,436.70
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		2,436.70
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,807.95
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	21,462,334.00	8,807.95
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.

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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	70,129.00	0.00	0.00	0.00	0.00	0.00	52,677.00	769,499.00		892,305.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	141,435.00	355,381.00		496,816.00
3000-3999	Employee Benefits	15,488.00	0.00	0.00	0.00	0.00	0.00	72,990.00	304,659.00		393,137.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	5,595.00	5,930.00		11,525.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	299,698.00	488,561.00	163,447.00		951,706.00
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	80.00		80.00
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	85,617.00	0.00	0.00	0.00	0.00	299,698.00	761,258.00	1,598,996.00	0.00	2,745,569.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	6,028.00	0.00	81,223.00		87,251.00
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	6,028.00	0.00	81,223.00	0.00	87,251.00
	TOTAL COSTS	85,617.00	0.00	0.00	0.00	0.00	305,726.00	761,258.00	1,680,219.00	0.00	2,832,820.00
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	70,129.00	0.00	0.00	0.00	0.00	0.00	52,677.00	769,499.00		892,305.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,716.00	63,568.00		75,284.00
3000-3999	Employee Benefits	15,488.00	0.00	0.00	0.00	0.00	0.00	16,069.00	221,097.00		252,654.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	41.00	5,930.00		5,971.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	162,690.00	488,561.00	163,447.00		814,698.00
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	80.00		80.00
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	85,617.00	0.00	0.00	0.00	0.00	162,690.00	569,064.00	1,223,621.00	0.00	2,040,992.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,223.00		81,223.00
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	81,223.00	0.00	81,223.00
	TOTAL BEFORE OBJECT 8980	85,617.00	0.00	0.00	0.00	0.00	162,690.00	569,064.00	1,304,844.00	0.00	2,122,215.00
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										2,122,215.00

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
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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)									880,860.00
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)									748,458.00
	TOTAL COSTS									1,629,318.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>									380
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
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)	535,764.25								535,764.25
	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
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
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)	535,764.25									535,764.25
	Total Indirect Costs	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>563,779.00</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>106,022.25</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).

                     (e)

Available to set aside for EIS

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

106,022.25 (f)



SELPA: (??)

**SECTION 3**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Projected Exps.</b>	<b>Actual Expenditures</b>	
	<b>FY 2013-14</b>	<b>FY 2012-13</b>	
	<b>(LP-I Worksheet)</b>	<b>(LA-I Worksheet)</b>	<b>Difference</b>
			<b>(A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	2,832,820.00		
2. Less: Expenditures paid from federal sources	710,605.00		
3. Expenditures paid from state and local sources	2,122,215.00	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	2,122,215.00	2,101,444.34	20,770.66
4. Special education unduplicated pupil count	380	380	
5. Per capita state and local expenditures (A3/A4)	5,584.78	5,530.12	54.66

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	1,629,318.00	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	1,629,318.00	1,552,260.96	77,057.04
b. Per capita local expenditures (B1a/A4)	4,287.68	4,084.90	202.78

	Projected Exps. FY 2013-14	Base FY	Difference
--	-------------------------------	---------	------------

☐

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  
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Telephone Number

Director of Business Services  
Title

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E-mail Address

First 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	(55,430.00)				
Other Sources/Uses Detail					311,021.00	0.00		
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	55,430.00	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					0.00	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)	55,430.00	(55,430.00)	311,021.00	311,021.00		

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.

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**CRITERIA AND STANDARDS**

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**1. CRITERION: Average Daily Attendance**

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

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

---

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

---

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	2,474.23	2,436.70	-1.5%	Met
1st Subsequent Year (2014-15)	2,434.62	2,405.32	-1.2%	Met
2nd Subsequent Year (2015-16)	2,395.62	2,378.86	-0.7%	Met

---

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

---

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	2,592	2,539	-2.0%	Met
1st Subsequent Year (2014-15)	2,550	2,505	-1.8%	Met
2nd Subsequent Year (2015-16)	2,509	2,477	-1.3%	Met

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	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)	2,425	2,539	95.5%	Not Met
1st Subsequent Year (2014-15)	2,393	2,505	95.5%	Not Met
2nd Subsequent Year (2015-16)	2,367	2,477	95.6%	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 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 budget adoption.

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	16,022,053.00	20,861,707.00	30.2%	Not Met
1st Subsequent Year (2014-15)	16,076,180.00	21,419,024.00	33.2%	Not Met
2nd Subsequent Year (2015-16)	16,150,525.00	21,941,561.00	35.9%	Not Met

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

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

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

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

Budget Adoption was based on Revenue Limit calculations without Categoricals. First Interim Projected Totals is based on LCFF. 2014-15 & 2015-16 LCFF is based on 10% GAP funding.



**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)	14,970,646.00	18,016,613.00	83.1%	Not Met
1st Subsequent Year (2014-15)	15,032,178.00	17,815,054.00	84.4%	Met
2nd Subsequent Year (2015-16)	15,076,237.00	17,862,221.00	84.4%	Met

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

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

- 1a. STANDARD 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 includes one-time Common Core Funds. The majority of the one-time funds are budgeted to be 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 budget adoption.

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	3,082,487.00	3,213,185.00	4.2%	No
1st Subsequent Year (2014-15)	2,636,689.00	2,590,960.00	-1.7%	No
2nd Subsequent Year (2015-16)	2,525,361.00	2,495,241.00	-1.2%	No

**Explanation:**  
(required if Yes)

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

Current Year (2013-14)	4,465,701.00	1,690,278.00	-62.1%	Yes
1st Subsequent Year (2014-15)	4,455,889.00	868,310.00	-80.5%	Yes
2nd Subsequent Year (2015-16)	4,449,883.00	864,156.00	-80.6%	Yes

**Explanation:**  
(required if Yes)

Variance is caused by the implementation of LCFF and the elimination of categorical funding.

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

Current Year (2013-14)	3,302,021.00	2,887,458.00	-12.6%	Yes
1st Subsequent Year (2014-15)	2,876,077.00	2,777,468.00	-3.4%	No
2nd Subsequent Year (2015-16)	2,783,302.00	2,690,362.00	-3.3%	No

**Explanation:**  
(required if Yes)

One-time Common Core funding was budgeted in local revenue at Budget Adoption pending a Common Core Resource assignment from CDE.

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

Current Year (2013-14)	2,228,438.00	2,341,308.00	5.1%	Yes
1st Subsequent Year (2014-15)	1,892,467.00	2,367,181.00	25.1%	Yes
2nd Subsequent Year (2015-16)	1,884,392.00	2,131,388.00	13.1%	Yes

**Explanation:**  
(required if Yes)

Variances is caused by one-time Common Core funding that is budgeted to be expended in 2013-14 and 2014-15. Also PEP Grant ends 09/30/14 and First 5 Shasta Grant ends 06/30/15.

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

Current Year (2013-14)	2,745,223.00	3,150,697.00	14.8%	Yes
1st Subsequent Year (2014-15)	2,707,723.00	2,902,944.00	7.2%	Yes
2nd Subsequent Year (2015-16)	2,698,943.00	2,972,025.00	10.1%	Yes

**Explanation:**  
(required if Yes)

Variances is caused by one-time Common Core funding that is budgeted to be expended in 2013-14 and 2014-15. Also PEP Grant ends 09/30/14 and First 5 Shasta Grant ends 06/30/15.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	10,850,209.00	7,790,921.00	-28.2%	Not Met
1st Subsequent Year (2014-15)	9,968,655.00	6,236,738.00	-37.4%	Not Met
2nd Subsequent Year (2015-16)	9,758,546.00	6,049,759.00	-38.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	4,973,661.00	5,492,005.00	10.4%	Not Met
1st Subsequent Year (2014-15)	4,600,190.00	5,270,125.00	14.6%	Not Met
2nd Subsequent Year (2015-16)	4,583,335.00	5,103,413.00	11.3%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Variance is caused by the implementation of LCFF and the elimination of categorical funding.

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

One-time Common Core funding was budgeted in local revenue at Budget Adoption pending a Common Core Resource assignment from CDE.

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

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

Variances is caused by one-time Common Core funding that is budgeted to be expended in 2013-14 and 2014-15. Also PEP Grant ends 09/30/14 and First 5 Shasta Grant ends 06/30/15.

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

Variances is caused by one-time Common Core funding that is budgeted to be expended in 2013-14 and 2014-15. Also PEP Grant ends 09/30/14 and First 5 Shasta Grant ends 06/30/15.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	253,306.08	564,919.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		522,384.00	

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

**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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(594,650.00)	18,016,613.00	3.3%	Not Met
1st Subsequent Year (2014-15)	(279,467.00)	17,815,054.00	1.6%	Met
2nd Subsequent Year (2015-16)	113,017.00	17,862,221.00	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 NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

The District is working on a strategic plan to eliminate deficit spending. We have been conservative and have removed all MAA funding pending the outcome of the program review.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2013-14)	9,332,674.00	Met
1st Subsequent Year (2014-15)	8,572,935.00	Met
2nd Subsequent Year (2015-16)	8,212,214.00	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.

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2013-14)	7,781,154.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,425	2,393	2,367
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	0.00	0.00

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	26,213,841.00	25,675,421.00	25,536,165.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,213,841.00	25,675,421.00	25,536,165.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	786,415.23	770,262.63	766,084.95
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>786,415.23</b>	<b>770,262.63</b>	<b>766,084.95</b>

**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		
		(2013-14)	(2014-15)	(2015-16)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,310,867.00	1,283,771.00	1,276,808.00
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)	1,310,867.00	1,283,771.00	1,276,808.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>		<b>786,415.23</b>	<b>770,262.63</b>	<b>766,084.95</b>
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)



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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

Personnel issue pending. Potential liability 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 budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(1,483,854.00)	(1,313,377.00)	-11.5%	(170,477.00)	Not Met
1st Subsequent Year (2014-15)	(1,498,114.00)	(1,313,377.00)	-12.3%	(184,737.00)	Not Met
2nd Subsequent Year (2015-16)	(1,498,114.00)	(1,313,377.00)	-12.3%	(184,737.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	324,222.00	311,021.00	-4.1%	(13,201.00)	Met
1st Subsequent Year (2014-15)	251,360.00	251,358.00	0.0%	(2.00)	Met
2nd Subsequent Year (2015-16)	213,689.00	213,687.00	0.0%	(2.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	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 budget adoption 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 budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Tier III categorical flex has been eliminated with LCFF. This has decreased our use of Object 8980 to transfer flexed funds to unrestricted.

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

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

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

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

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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	1,485,183	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 2,288,537 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 the Supplemental Early Retirement Program and will be fund 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,789,512.00	2,789,512.00
2,789,512.00	2,789,512.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2012

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

## 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)

Budget Adoption (Form 01CS, Item S7A)	First 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)

353,265.00	400,850.00
270,307.00	316,122.00
231,530.00	212,500.00

- 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)

31	53
24	42
22	33

## 4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

Budget Adoption (Form 01CS, Item S7B)		First Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)


4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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	149.5	148.5	147.5

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

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 Budget Adoption**

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

Aug 21, 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:

Aug 16, 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, 2012

End Date:

Jun 30, 2015

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

178,595

181,274

183,993

% change in salary schedule from prior year  
or

1.8%

**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:

Agreement allows for annual openers for compensation and (2) two other Articles or (2) two single subjects. The parties shall exchange proposals for the following year not later than September 30th each year.



**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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,796,255	1,963,365	2,147,187
67.4%	61.3%	55.6%
-11.4%	29.9%	25.2%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
104,790	129,212	129,740
-24.9%	23.3%	0.0%

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	169.8	169.1	168.4

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

No

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?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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?

n/a

If Yes, date of budget revision board adoption:

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

45,740

7. Amount included for any tentative salary schedule increases

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

65,785

65,785

65,785

**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
917,581	1,009,339	1,110,273
75.6%	68.7%	62.5%
-23.8%	41.0%	32.0%

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

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

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

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	55,580	56,211
15.9%	-19.2%	0.1%

**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 budget adoption 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 budget adoption?

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 budget adoption?

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 Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)


**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)

0	0	0
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**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
311,496	342,646	376,910
76.3%	69.4%	63.1%
-29.9%	42.3%	32.7%

**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	34,827	35,540
51.3%	30.9%	0.2%

**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.

- 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.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

No

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

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 First Interim Criteria and Standards Review**

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