

2014-2015



GATEWAY UNIFIED SCHOOL DISTRICT



SECOND INTERIM BUDGET

Presented to the Board of Trustees
March 11, 2015

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

GATEWAY UNIFIED SCHOOL DISTRICT

2014-2015 SECOND INTERIM BUDGET



BOARD OF TRUSTEES

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March 11, 2015

GATEWAY UNIFIED SCHOOL DISTRICT

2014-2015 SECOND INTERIM

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**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET COMPOSITION
March 11, 2015**

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 2014-2015 school year. It is a communication tool to share with the community the district's philosophy, goals and objectives.

The Second Interim Report is developed in the Business Office by analyzing actual financial activity and making budget forecasts. The Second Interim Report reflects the actual revenues and expenditures for July 1, 2014 through January 31, 2015, projections for the balance of the fiscal year, beginning fund balance from the Unaudited Actuals for 2013-2014 and a beginning fund balance audit adjustment in the amount of \$195,498. The restricted carryover funds have been added and the revenues have been updated. The expenses are a reflection of what is anticipated to be spent in 2014-2015 by funding resource.

The Second Interim Budget is presented using the Governor's 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, 2015, and 2016. 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
2014-2015 SECOND INTERIM GENERAL FUND BUDGET SUMMARY
March 11, 2015

| | 2014-15 FIRST INTERIM BUDGET | 2014-15 SECOND INTERIM BUDGET |
|--|------------------------------------|-------------------------------------|
| Funded Average Daily Attendance (ADA) | | |
| REVENUES | | |
| LCFF | 19,698,224 | 19,721,900 |
| Federal Revenues | 3,075,865 | 3,242,144 |
| Other State Revenues | 1,161,426 | 1,161,426 |
| Other Local Revenues | 3,369,962 | 3,257,899 |
| TOTAL REVENUES | 27,305,477 | 27,383,369 |
| EXPENDITURES | | |
| Certificated Salaries | 10,584,334 | 10,756,193 |
| Classified Salaries | 5,246,467 | 5,203,055 |
| Employee Benefits | 5,090,007 | 5,109,912 |
| Books and Supplies | 2,521,318 | 2,466,852 |
| Services, Other Operating Exp | 4,383,254 | 4,038,224 |
| Capital Outlay | 144,455 | 145,520 |
| Other Outgo | 516,085 | 523,295 |
| Transfer of Indirect/Direct Support | (55,135) | (54,307) |
| TOTAL EXPENDITURES | 28,430,785 | 28,188,744 |
| EXCESS(DEFICIENCY)OF | | |
| REVENUES | (1,125,308) | (805,375) |
| OTHER FINANCING SOURCES IN | 231,309 | 231,309 |
| OTHER FINANCING SOURCES OUT | 0 | 0 |
| NET INCREASE(DECREASE) IN | | |
| FUND BALANCE | (893,999) | (574,066) |
| BEGINNING BALANCE | 9,938,274 | 9,938,274 |
| AUDIT ADJUSTMENTS | 195,498 | 195,498 |
| ENDING FUND BALANCE | 9,239,773 | 9,559,706 |

| | | |
|--|-----------|-----------|
| Components of Ending Fund Balance | | |
| Revolving Cash | 11,900 | 11,900 |
| Economic Uncertainties | 4,832,899 | 4,792,086 |
| Board Designated/Assigned | 3,039,063 | 3,008,629 |
| Designated Unrealized Gains | 0 | 0 |
| Restricted | 1,355,911 | 1,747,091 |
| Undesignated | 0 | 0 |

**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
March 11, 2015**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Second Interim Budget should be considered a “financial snapshot” on the date it is presented to the Board of Trustees. As variables change, budget revisions are made throughout the course of the year. The 2014-2015 Second Interim Budget was prepared using the following assumptions:

REVENUE ASSUMPTIONS:

1. ADA projected to decrease in 2014-2015 and 1st/2nd subsequent years using a .16% trend for 2014-2015; 2.32% trend for 2015-2016 and .99% trend for 2016-2017
2. LCFF “Gap” funding has been budgeted at 29.15% for 2014-2015, 32.19% for 2015-2016 and 11% for 2016-2017
3. ADA projected decrease trends have been applied to Special Education funding
4. Lottery is projected at \$162.00 per ADA: \$128.00 unrestricted, \$34.00 restricted
5. Mandated Block Grant funding has been budgeted for 2014-2015, 2015-2016 & 2016-2017

EXPENDITURE ASSUMPTIONS:

1. GTA 4% increase budgeted for 2014-2015
2. CSEA 3% increase included in budget for 2015-2016
3. Step and Column salary increases included
4. Salary driven benefits budgeted according to staff changes including STRS and PERS increases
5. Routine Restricted Maintenance contribution increased from 1% to 3% in 2015-2016 & 2016-2017
6. Restricted programs (except Special Education) do not encroach on the General Fund
7. Economic Uncertainties reserved at 17%
8. Continue to evaluate budget for further possible reductions



**GATEWAY UNIFIED SCHOOL DISTRICT
FUNDING
March 11, 2015**

The Second Interim Budget is based on 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 \$7,423 per ADA. The actual base grants vary based on grade span.
- Provides an adjustment of 10.4 percent on the base grant amount for K-3. As a condition of receiving these funds, the LEA shall progress toward a site 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.



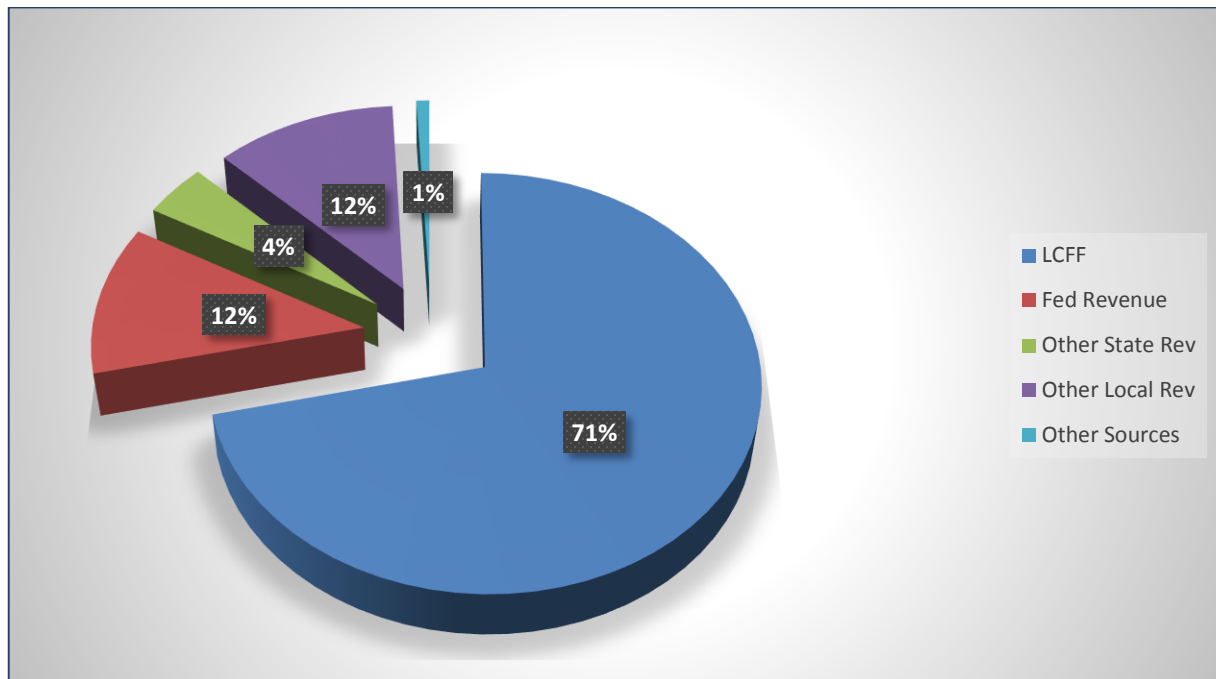
GATEWAY UNIFIED SCHOOL DISTRICT
2014-2015 SECOND INTERIM BUDGET REVENUE DETAIL
March 11, 2015

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|----------|---|-------------------|
| REVENUE LIMIT: 8010-8099 | | | |
| 8011 | 0000 | LCFF | 11,035,539 |
| 8012 | 1400 | Education Protection Account | 2,853,727 |
| 8021 | 0000 | Home Owners Exemption | 160,222 |
| 8022 | 0000 | Timber Yield Tax | 45,041 |
| 8041 | 0000 | Secured Roll Taxes | 8,249,684 |
| 8042 | 0000 | Unsecured Roll | 474,927 |
| 8043 | 0000 | Prior Year Taxes | 5,736 |
| 8044 | 0000 | Supplemental Taxes | 80,458 |
| 8045 | 0000 | ERAF | (1,538,993) |
| 8047 | 0000 | RDA Funds -Tax Portion | 1,033,107 |
| 8096 | 0000 | Transfers to Charter Schools In-lieu Taxes | (2,677,548) |
| SUBTOTAL | | | 19,721,900 |
| FEDERAL: 8100-8299 | | | |
| 8181 | 3310 | Special Ed: IDEA Part B (Formerly PL-94-142) | 540,250 |
| 8181 | 3315 | Special Ed: IDEA Preschool Non-RIS | 133,620 |
| 8182 | 3327 | Special Ed: IDEA Mental Health | 146,610 |
| 8290 | 3010 | Title I | 1,903,499 |
| 8290 | 3550 | Voc & Applied Secondary | 49,296 |
| 8290 | 4035 | Title II Part A Teacher Quality | 252,855 |
| 8290 | 4510 | Indian Education | 58,406 |
| 8290 | 5640 | Medi-Cal | 68,000 |
| 8290 | 5810 | PEP Grant | 89,608 |
| SUBTOTAL | | | 3,242,144 |
| STATE: 8300-8599 | | | |
| 8550 | 0809 | Mandated Costs | 246,194 |
| 8560 | 1100 | Lottery - Unrestricted | 313,109 |
| 8560 | 6300 | Lottery - Restricted | 83,169 |
| 8590 | 0121 | Pupil Testing | 1,500 |
| 8590 | 6010 | After School Lrng & Safe Neighborhoods (ASES) | 399,000 |
| 8590 | 6230 | CA Prop 39 | 105,358 |
| 8590 | 7010 | Ag Grant | 13,096 |
| SUBTOTAL | | | 1,161,426 |

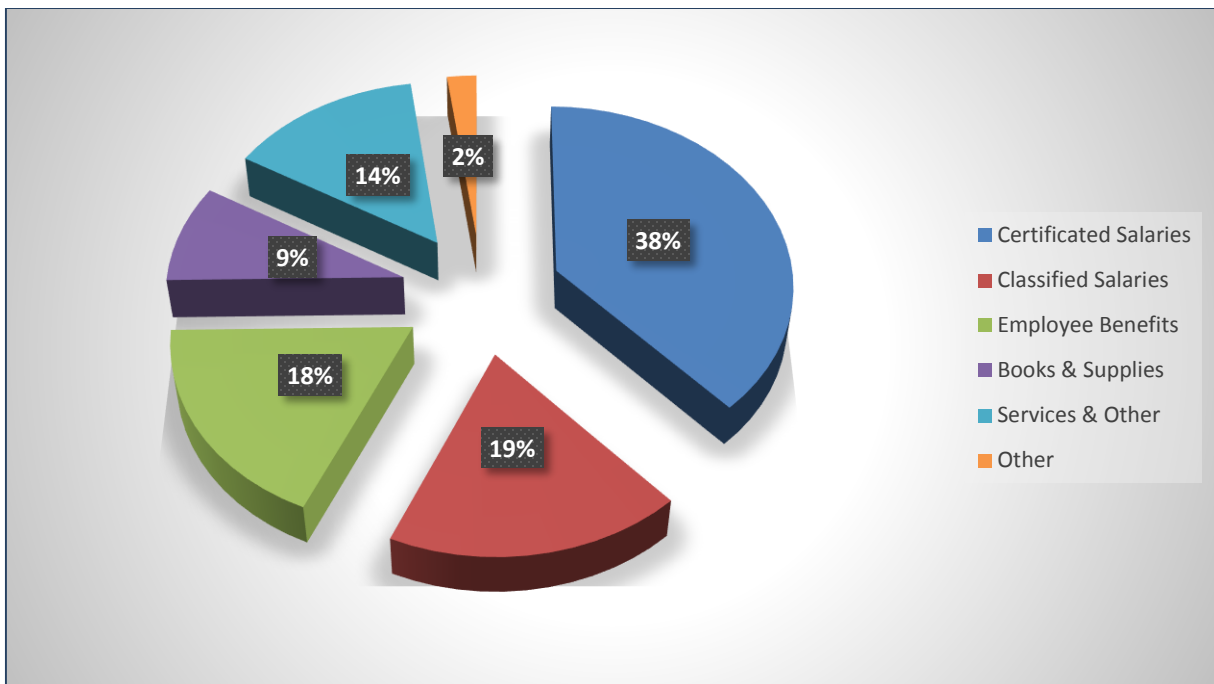
**GATEWAY UNIFIED SCHOOL DISTRICT
2014-2015 SECOND INTERIM BUDGET REVENUE DETAIL
March 11, 2015**

| OBJECT | RESOURCE | DESCRIPTION | PROJECTION |
|---------------------------------|-----------|------------------------------------|------------------|
| LOCAL REVENUE: 8600-8799 | | | |
| 8639 | 0070 | Athletics | 22,491 |
| 8650 | 0000-0954 | Lease Income | 162,860 |
| 8660 | 0000 | Interest Income | 50,700 |
| 8677 | 0000 | Other Local Income | 153,192 |
| 8677 | 0105 | Reg Ed Income | 45,774 |
| 8677 | 6350 | ROC/P | 139,916 |
| 8677 | 7230 | ROC/P Transportation | 31,303 |
| 8677 | 9010 | GREAT Partnership | 1,349,299 |
| 8699 | 0000 | Other Local Income | 19,664 |
| 8699 | 0174 | Computer Education | 50,230 |
| 8699 | 0176 | Technology Infrastructure | 49,652 |
| 8699 | 9005 | First 5 Shasta | 73,736 |
| 8699 | 9073-9089 | CVHS Athletics | 52,206 |
| 8699 | 9105 | Site Specific | 68,143 |
| 8699 | 9205 | Deferred Maintenance | 33,053 |
| 8699 | 9265-9286 | CVHS Site Specific | 3,653 |
| 8782 | 9010 | GREAT Partnership | 29,985 |
| 8792 | 6500 | Special Ed Apportionment from SCOE | 922,042 |
| SUBTOTAL | | | 3,257,899 |

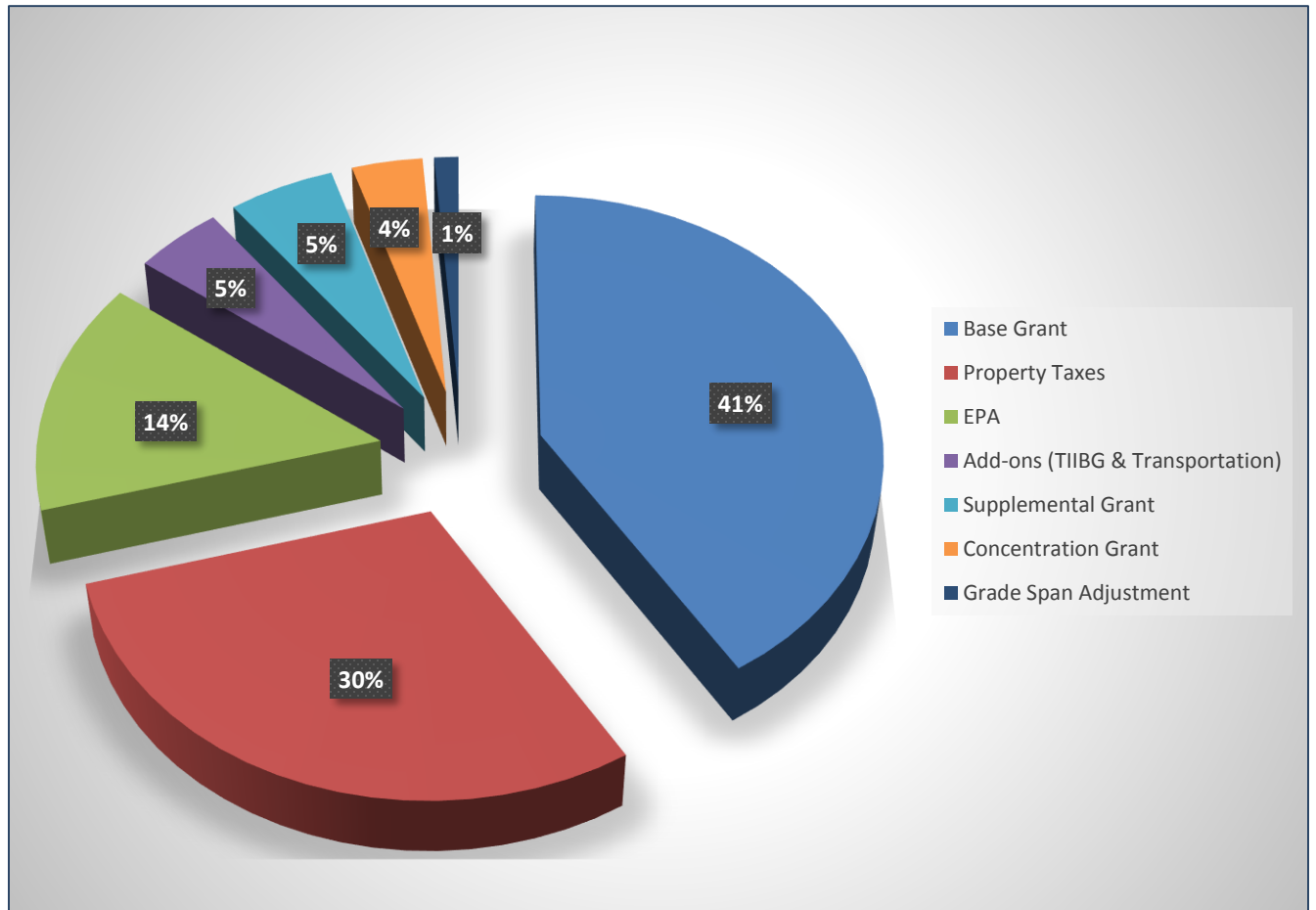
Revenue



Expenditures



Components of LCFF Entitlement



**GATEWAY UNIFIED SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2014-15 SECOND INTERIM BUDGET
March 11, 2015**

| | | 14-15 Board Approved Operating Budget | | | 14-15 First Interim Budget | | | 14-15 Second Interim Budget | | | Unrestricted Variance | Restricted Variance | Total Variance |
|--|-------------|---------------------------------------|------------------|-------------------|----------------------------|------------------|-------------------|-----------------------------|------------------|-------------------|--------------------------|------------------------|-------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | | | |
| REVENUES | | | | | | | | | | | | | |
| LCFF Revenue | 8010 - 8099 | 19,194,142 | 0 | 19,194,142 | 19,698,224 | 0 | 19,698,224 | 19,721,900 | 0 | 19,721,900 | 23,676 | 0 | 23,676 |
| Federal Revenues | 8100 - 8299 | 0 | 2,742,874 | 2,742,874 | 0 | 3,075,865 | 3,075,865 | 0 | 3,242,144 | 3,242,144 | 0 | 166,279 | 166,279 |
| Other State Revenues | 8300 - 8599 | 470,666 | 615,981 | 1,086,647 | 560,803 | 600,623 | 1,161,426 | 560,803 | 600,623 | 1,161,426 | 0 | 0 | 0 |
| Other Local Revenues | 8600 - 8799 | 631,545 | 2,336,027 | 2,967,572 | 794,544 | 2,575,418 | 3,369,962 | 813,994 | 2,443,905 | 3,257,899 | 19,450 | (131,513) | (112,063) |
| Interfund Transfers In | 8910 - 8929 | 251,358 | 0 | 251,358 | 231,309 | 0 | 231,309 | 231,309 | 0 | 231,309 | 0 | 0 | 0 |
| Other Sources | 8930 - 8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | 8980 - 8999 | (2,618,186) | 2,618,186 | 0 | (2,797,482) | 2,797,482 | 0 | (2,801,997) | 2,801,997 | 0 | (4,515) | 4,515 | 0 |
| TOTAL REVENUES | | 17,929,525 | 8,313,068 | 26,242,593 | 18,487,398 | 9,049,388 | 27,536,786 | 18,526,009 | 9,088,669 | 27,614,678 | 38,611 | 39,281 | 77,892 |
| EXPENDITURES | | | | | | | | | | | | | |
| Certificated Salaries | 1000 - 1999 | 8,303,698 | 2,203,915 | 10,507,613 | 8,280,190 | 2,304,144 | 10,584,334 | 8,421,078 | 2,335,115 | 10,756,193 | 140,888 | 30,971 | 171,859 |
| Classified Salaries | 2000 - 2999 | 3,072,195 | 2,075,599 | 5,147,794 | 3,067,405 | 2,179,062 | 5,246,467 | 3,068,526 | 2,134,529 | 5,203,055 | 1,121 | (44,533) | (43,412) |
| Employee Benefits | 3000 - 3999 | 3,776,143 | 1,252,377 | 5,028,520 | 3,792,468 | 1,297,539 | 5,090,007 | 3,821,421 | 1,288,491 | 5,109,912 | 28,953 | (9,048) | 19,905 |
| Books and Supplies | 4000 - 4999 | 1,310,290 | 910,255 | 2,220,545 | 1,524,195 | 997,123 | 2,521,318 | 1,476,395 | 990,457 | 2,466,852 | (47,800) | (6,666) | (54,466) |
| Services, Other Operating Expenses | 5000 - 5999 | 1,920,768 | 1,920,483 | 3,841,251 | 2,088,025 | 2,295,229 | 4,383,254 | 2,059,959 | 1,978,265 | 4,038,224 | (28,066) | (316,964) | (345,030) |
| Capital Outlay | 6000 - 6599 | 68,520 | 97,429 | 165,949 | 19,455 | 125,000 | 144,455 | 20,520 | 125,000 | 145,520 | 1,065 | 0 | 1,065 |
| Other Outgo (excluding indirect) | 7100 - 7499 | 56,525 | 2,605 | 59,130 | 490,085 | 26,000 | 516,085 | 499,085 | 24,210 | 523,295 | 9,000 | (1,790) | 7,210 |
| Direct Support / Indirect Costs | 7300 - 7399 | (256,592) | 202,492 | (54,100) | (289,060) | 233,925 | (55,135) | (284,363) | 230,056 | (54,307) | 4,697 | (3,869) | 828 |
| 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 |
| TOTAL EXPENDITURES | | 18,251,547 | 8,665,155 | 26,916,702 | 18,972,763 | 9,458,022 | 28,430,785 | 19,082,621 | 9,106,123 | 28,188,744 | 109,858 | (351,899) | (242,041) |
| NET INCREASE/DECREASE IN FUND BALANCE | | (322,022) | (352,087) | (674,109) | (485,365) | (408,634) | (893,999) | (556,612) | (17,454) | (574,066) | (71,247) | 391,180 | 319,933 |
| BEGINNING BALANCE | | 8,146,321 | 1,541,441 | 9,687,762 | 8,173,729 | 1,764,545 | 9,938,274 | 8,173,729 | 1,764,545 | 9,938,274 | 0 | 0 | 0 |
| Audit/Other Restatement Adjustments | | 0 | 0 | 0 | 195,498 | 0 | 195,498 | 195,498 | 0 | 195,498 | 0 | 0 | 0 |
| ENDING BALANCE | | 7,824,299 | 1,189,354 | 9,013,653 | 7,883,862 | 1,355,911 | 9,239,773 | 7,812,615 | 1,747,091 | 9,559,706 | (71,247) | 391,180 | 319,933 |
| Components of Ending Fund Balance | | | | - | | | - | | | - | - | - | - |
| Reserved Rev Cash/Prepays/Stores | | 11,900 | - | 11,900 | 11,900 | - | 11,900 | 11,900 | - | 11,900 | - | - | - |
| Economic Uncertainty | | 4,575,839 | - | 4,575,839 | 4,833,233 | - | 4,833,233 | 4,792,086 | - | 4,792,086 | (41,147) | - | (41,147) |
| Board Designated | | 3,236,560 | - | 3,236,560 | 3,038,729 | - | 3,038,729 | 3,008,629 | - | 3,008,629 | (30,100) | - | (30,100) |
| Designated Unrealized Gains | | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | | - | 1,189,354 | 1,189,354 | - | 1,355,911 | 1,355,911 | - | 1,747,091 | 1,747,091 | - | 391,180 | 391,180 |
| Undesignated | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | | 7,824,299 | 1,189,354 | 9,013,653 | 7,883,862 | 1,355,911 | 9,239,773 | 7,812,615 | 1,747,091 | 9,559,706 | (71,247) | 391,180 | 319,933 |

Funded LCFF ADA

2378.11

2379.88

2386.96

**GATEWAY UNIFIED SCHOOL DISTRICT
2014-2015 ENDING FUND BALANCE COMPARISON
March 11, 2015**

| | 2014-15 FIRST INTERIM BUDGET | 2014-15 SECOND INTERIM BUDGET |
|---------------------------------------|---|--|
| REVOLVING CASH/STORES/PREPAIDS | 11,900 | 11,900 |
| UNREALIZED GAINS | 0 | 0 |
| ECONOMIC UNCERTAINTY | 4,832,899 | 4,792,086 |
| RESTRICTED | | |
| NCLB Title I | 273,905 | 277,057 |
| NCLB Title II | 30,207 | 43,094 |
| Medi-Cal | 301,319 | 295,873 |
| PEP Grant | 0 | 0 |
| Calif Clean Energy - Prop 39 | 0 | 233,919 |
| Lottery - Restricted | 263,055 | 263,055 |
| Common Core | 0 | 0 |
| RDA Funds | 439,923 | 573,304 |
| Gen Ed Site Specific | 47,502 | 60,789 |
| TOTAL RESTRICTED | 1,355,911 | 1,747,091 |
| BOARD DESIGNATED | | |
| 2015-16 Deficit | 1,095,538 | 275,889 |
| 2016-17 Deficit | 1,523,167 | 781,007 |
| 2015-16 GAP Funding | 166,670 | 1,580,561 |
| 2016-17 GAP Funding | 45,764 | 0 |
| EPA Funds | 115,921 | 13,441 |
| Deferred Maintenance | 0 | 241,238 |
| Lottery Funds | 92,003 | 116,493 |
| Mandated Costs | 0 | 0 |
| TOTAL BOARD DESIGNATED | 3,039,063 | 3,008,629 |
| UNDESIGNATED/UNAPPROPRIATED | 0 | 0 |
| TOTAL ENDING BALANCE | 9,239,773 | 9,559,706 |

**2014-15 SECOND INTERIM
MULTI-YEAR PROJECTION
Gateway Unified School District**

| | | 2014 - 15 Second Interim | | | 2015-16 Projected | | | 2016-17 Projected | | |
|---------------------------------------|---------------|--------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | Object | | | | | | | | | |
| LCFF Revenue Sources | 8010 - 8099 | 19,721,900 | 0 | 19,721,900 | 21,223,834 | 0 | 21,223,834 | 21,224,037 | 0 | 21,224,037 |
| Federal Revenues | 8100 - 8299 | 0 | 3,242,144 | 3,242,144 | 0 | 3,096,653 | 3,096,653 | 0 | 3,096,653 | 3,096,653 |
| Other State Revenues | 8300 - 8599 | 560,803 | 600,623 | 1,161,426 | 380,798 | 490,456 | 871,254 | 376,186 | 489,683 | 865,869 |
| Other Local Revenues | 8600 - 8799 | 813,994 | 2,443,905 | 3,257,899 | 731,851 | 2,280,392 | 3,012,243 | 733,350 | 2,270,776 | 3,004,126 |
| Interfund Transfers In | 8910 - 8929 | 231,309 | 0 | 231,309 | 208,686 | 0 | 208,686 | 86,395 | 0 | 86,395 |
| Other Sources | 8930 - 8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | 8980 - 8999 | (2,801,997) | 2,801,997 | 0 | (2,414,880) | 2,414,880 | 0 | (2,975,528) | 2,975,528 | 0 |
| TOTAL REVENUES | | 18,526,009 | 9,088,669 | 27,614,678 | 20,130,289 | 8,282,381 | 28,412,670 | 19,444,440 | 8,832,640 | 28,277,080 |
| EXPENDITURES | Object | | | | | | | | | |
| Certificated Salaries | 1000 - 1999 | 8,421,078 | 2,335,115 | 10,756,193 | 8,371,927 | 2,276,619 | 10,648,546 | 8,410,323 | 2,291,951 | 10,702,274 |
| Classified Salaries | 2000 - 2999 | 3,068,526 | 2,134,529 | 5,203,055 | 3,137,903 | 2,121,830 | 5,259,733 | 3,168,481 | 2,150,968 | 5,319,449 |
| Employee Benefits | 3000 - 3999 | 3,821,421 | 1,288,491 | 5,109,912 | 3,816,801 | 1,310,821 | 5,127,622 | 3,772,841 | 1,393,402 | 5,166,243 |
| Step and Column | | 0 | 0 | 0 | 138,689 | 73,648 | 212,337 | 143,158 | 76,145 | 219,303 |
| Books and Supplies | 4000 - 4999 | 1,476,395 | 990,457 | 2,466,852 | 2,281,729 | 744,990 | 3,026,719 | 2,493,990 | 744,171 | 3,238,161 |
| Services, Other Operating Expenses | 5000 - 5999 | 2,059,959 | 1,978,265 | 4,038,224 | 2,145,355 | 1,799,022 | 3,944,377 | 2,157,215 | 1,799,022 | 3,956,237 |
| Capital Outlay | 6000 - 6599 | 20,520 | 125,000 | 145,520 | 1,065 | 0 | 1,065 | 1,065 | 0 | 1,065 |
| Direct Support / Indirect Costs | 7300 - 7399 | (284,363) | 230,056 | (54,307) | (281,084) | 225,949 | (55,135) | (281,084) | 225,949 | (55,135) |
| Other Outgo | 7100 - 7499 | 499,085 | 24,210 | 523,295 | 499,085 | 24,210 | 523,295 | 486,280 | 24,210 | 510,490 |
| 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 |
| TOTAL EXPENDITURES | | 19,082,621 | 9,106,123 | 28,188,744 | 20,111,470 | 8,577,089 | 28,688,559 | 20,352,269 | 8,705,818 | 29,058,087 |
| NET INCREASE/DECREASE IN FUND BALANCE | | (556,612) | (17,454) | (574,066) | 18,819 | (294,708) | (275,889) | (907,829) | 126,822 | (781,007) |
| BEGINNING BALANCE | | 8,173,729 | 1,764,545 | 9,938,274 | 7,812,615 | 1,747,091 | 9,559,706 | 7,831,434 | 1,452,383 | 9,283,817 |
| Audit Adjustment | | 195,498 | 0 | 195,498 | 0 | 0 | 0 | 0 | 0 | 0 |
| ENDING BALANCE | | 7,812,615 | 1,747,091 | 9,559,706 | 7,831,434 | 1,452,383 | 9,283,817 | 6,923,605 | 1,579,205 | 8,502,810 |

Components of Ending Fund Balance

| | | | | | | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Reserved Rev Cash/GAINS/Stores | 11,900 | - | 11,900 | 11,900 | - | 11,900 | 11,900 | - | 11,900 |
| Economic Uncertainty | 4,792,086 | - | 4,792,086 | 4,880,901 | - | 4,880,901 | 4,964,510 | - | 4,964,510 |
| Board Designated/Assigned | 3,008,629 | - | 3,008,629 | 2,938,633 | - | 2,938,633 | 1,947,195 | - | 1,947,195 |
| Restricted | - | 1,747,091 | 1,747,091 | - | 1,452,383 | 1,452,383 | - | 1,579,205 | 1,579,205 |
| Undesignated | - | - | - | - | - | - | - | - | - |
| Total Ending Fund Balance | 7,812,615 | 1,747,091 | 9,559,706 | 7,831,434 | 1,452,383 | 9,283,817 | 6,923,605 | 1,579,205 | 8,502,810 |

% EUR to Expenditures

27.67%

27.26%

23.79%

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

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

| | | | | | | | | |
|-----------|---|-----------|-----------|---|-----------|-----------|---|-----------|
| 7,800,715 | - | 7,800,715 | 7,819,534 | - | 7,819,534 | 6,911,705 | - | 6,911,705 |
| | | N/A | | | 18,819 | | | (907,829) |

Funded LCFF ADA

2386.96

2375.07

2320.86

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
March 11, 2015**

CAFETERIA:

2014-2015 Projected Ending Balance: **\$141,468**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2014-2015 Projected Ending Balance: **\$440,367**

BUILDING FUND:

2014-2015 Projected Ending Balance: **\$167,490**

CAPITAL FACILITES FUND:

2014-2015 Projected Ending Balance: **\$737,472**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2014-2015 Projected Ending Balance: **\$0**

BOND INTEREST AND REDEMPTION FUND:

2014-2015 Projected Ending Balance: **\$2,057,721**

FOUNDATION TRUST FUND:

2014-2015 Projected Ending Balance: **\$280,535**

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
March 11, 2015**

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 2014-2015 Second Interim Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board approve the 2014-2015 Second Interim report with a positive certification.



DEFINITION OF FUNDS

General Fund (01)

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

Cafeteria Fund (13)

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

Special Reserve Fund for Postemployment Benefits (20)

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

Building Fund (21)

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

Capital Facilities Fund (Developer Fees) (25)

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

Special Reserve Fund (40)

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

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

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

Bond Interest & Redemption Fund (51 & 52)

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

Foundation Trust Fund (73)

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

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

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

Education Protection Account (EPA)

The Education Protection Account provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

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.

Title VII Part A, Indian Education – This is a formula grant based on challenging State academic content and student academic achievement standards that are used for all students and designed to assist Indian students in meeting those standards.

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.

American Indian Early Childhood Education (AIECE) - Funding to develop and test educational models that increase competence in reading, language arts, mathematics, and self-esteem for American Indian children in pre-kindergarten through grade four. Funds are designated for schools with at least 10 percent American Indian students, and they are allocated through a competitive process for three-year cycles.

After School Learning & Safe Neighborhoods (ASES) – Funding is provided to encourage schools and school districts to provide safe and educationally enriching alternatives for children and youth during non-school hours. The program creates incentives for establishing locally driven before and after school education and enrichment programs.

DEFINITION OF EXPENDITURE CATEGORIES

General

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

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

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

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

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

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

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 19,194,142.00 | 19,698,224.00 | 13,994,658.22 | 19,721,900.00 | 23,676.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 470,666.00 | 560,803.00 | 327,219.87 | 560,803.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 631,545.00 | 804,201.00 | 476,133.51 | 813,994.00 | 9,793.00 | 1.2% |
| 5) TOTAL, REVENUES | | | 20,296,353.00 | 21,063,228.00 | 14,798,011.60 | 21,096,697.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,303,698.00 | 8,280,190.00 | 4,443,134.46 | 8,421,078.00 | (140,888.00) | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 3,072,195.00 | 3,067,405.00 | 1,713,322.03 | 3,068,526.00 | (1,121.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 3,776,143.00 | 3,792,468.00 | 2,167,832.26 | 3,821,421.00 | (28,953.00) | -0.8% |
| 4) Books and Supplies | | 4000-4999 | 1,310,290.00 | 1,528,816.00 | 759,184.53 | 1,476,395.00 | 52,421.00 | 3.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,920,768.00 | 2,093,061.00 | 1,337,159.78 | 2,059,959.00 | 33,102.00 | 1.6% |
| 6) Capital Outlay | | 6000-6999 | 68,520.00 | 19,455.00 | 10,367.64 | 20,520.00 | (1,065.00) | -5.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 56,525.00 | 490,085.00 | 316,949.54 | 499,085.00 | (9,000.00) | -1.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (256,592.00) | (289,060.00) | (3,642.34) | (284,363.00) | (4,697.00) | 1.6% |
| 9) TOTAL, EXPENDITURES | | | 18,251,547.00 | 18,982,420.00 | 10,744,307.90 | 19,082,621.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,044,806.00 | 2,080,808.00 | 4,053,703.70 | 2,014,076.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 251,358.00 | 231,309.00 | 0.00 | 231,309.00 | 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 | (2,618,186.00) | (2,797,482.00) | (156,451.46) | (2,801,997.00) | (4,515.00) | 0.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,366,828.00) | (2,566,173.00) | (156,451.46) | (2,570,688.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (322,022.00) | (485,365.00) | 3,897,252.24 | (556,612.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,146,321.00 | 8,173,729.00 | | 8,173,729.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 195,498.00 | | 195,498.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,146,321.00 | 8,369,227.00 | | 8,369,227.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,146,321.00 | 8,369,227.00 | | 8,369,227.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,824,299.00 | 7,883,862.00 | | 7,812,615.00 | | |
| 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 | 3,236,560.00 | 3,039,063.00 | | 3,008,629.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 241,238.00 | | |
| GAP Set Aside | 0000 | 9780 | | | | 1,580,561.00 | | |
| 2015-16 Deficit | 0000 | 9780 | | | | 275,889.00 | | |
| 2016-17 Deficit | 0000 | 9780 | | | | 781,007.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,575,839.00 | 4,832,899.00 | | 4,792,086.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,742,874.00 | 3,075,865.00 | 758,969.15 | 3,242,144.00 | 166,279.00 | 5.4% |
| 3) Other State Revenue | | 8300-8599 | 615,981.00 | 600,623.00 | 278,503.42 | 600,623.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,336,027.00 | 2,580,043.00 | 730,949.78 | 2,443,905.00 | (136,138.00) | -5.3% |
| 5) TOTAL, REVENUES | | | 5,694,882.00 | 6,256,531.00 | 1,768,422.35 | 6,286,672.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,203,915.00 | 2,304,144.00 | 1,192,995.17 | 2,335,115.00 | (30,971.00) | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 2,075,599.00 | 2,178,111.00 | 1,136,701.70 | 2,134,529.00 | 43,582.00 | 2.0% |
| 3) Employee Benefits | | 3000-3999 | 1,252,377.00 | 1,297,539.00 | 679,074.74 | 1,288,491.00 | 9,048.00 | 0.7% |
| 4) Books and Supplies | | 4000-4999 | 910,255.00 | 970,887.00 | 358,902.74 | 990,457.00 | (19,570.00) | -2.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,920,483.00 | 2,327,041.00 | 541,322.06 | 1,978,265.00 | 348,776.00 | 15.0% |
| 6) Capital Outlay | | 6000-6999 | 97,429.00 | 125,000.00 | 14,800.00 | 125,000.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,605.00 | 26,000.00 | 2,479.00 | 24,210.00 | 1,790.00 | 6.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 202,492.00 | 233,925.00 | 3,642.34 | 230,056.00 | 3,869.00 | 1.7% |
| 9) TOTAL, EXPENDITURES | | | 8,665,155.00 | 9,462,647.00 | 3,929,917.75 | 9,106,123.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,970,273.00) | (3,206,116.00) | (2,161,495.40) | (2,819,451.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 2,618,186.00 | 2,797,482.00 | 156,451.46 | 2,801,997.00 | 4,515.00 | 0.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,618,186.00 | 2,797,482.00 | 156,451.46 | 2,801,997.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (352,087.00) | (408,634.00) | (2,005,043.94) | (17,454.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,541,441.00 | 1,764,546.00 | | 1,764,545.00 | (1.00) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,541,441.00 | 1,764,546.00 | | 1,764,545.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,541,441.00 | 1,764,546.00 | | 1,764,545.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,189,354.00 | 1,355,912.00 | | 1,747,091.00 | | |
| 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 | 1,189,354.00 | 1,355,912.00 | | 1,747,091.00 | | |
| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 19,194,142.00 | 19,698,224.00 | 13,994,658.22 | 19,721,900.00 | 23,676.00 | 0.1% |
| 2) Federal Revenue | | 8100-8299 | 2,742,874.00 | 3,075,865.00 | 758,969.15 | 3,242,144.00 | 166,279.00 | 5.4% |
| 3) Other State Revenue | | 8300-8599 | 1,086,647.00 | 1,161,426.00 | 605,723.29 | 1,161,426.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,967,572.00 | 3,384,244.00 | 1,207,083.29 | 3,257,899.00 | (126,345.00) | -3.7% |
| 5) TOTAL, REVENUES | | | 25,991,235.00 | 27,319,759.00 | 16,566,433.95 | 27,383,369.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,507,613.00 | 10,584,334.00 | 5,636,129.63 | 10,756,193.00 | (171,859.00) | -1.6% |
| 2) Classified Salaries | | 2000-2999 | 5,147,794.00 | 5,245,516.00 | 2,850,023.73 | 5,203,055.00 | 42,461.00 | 0.8% |
| 3) Employee Benefits | | 3000-3999 | 5,028,520.00 | 5,090,007.00 | 2,846,907.00 | 5,109,912.00 | (19,905.00) | -0.4% |
| 4) Books and Supplies | | 4000-4999 | 2,220,545.00 | 2,499,703.00 | 1,118,087.27 | 2,466,852.00 | 32,851.00 | 1.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,841,251.00 | 4,420,102.00 | 1,878,481.84 | 4,038,224.00 | 381,878.00 | 8.6% |
| 6) Capital Outlay | | 6000-6999 | 165,949.00 | 144,455.00 | 25,167.64 | 145,520.00 | (1,065.00) | -0.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 59,130.00 | 516,085.00 | 319,428.54 | 523,295.00 | (7,210.00) | -1.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (54,100.00) | (55,135.00) | 0.00 | (54,307.00) | (828.00) | 1.5% |
| 9) TOTAL, EXPENDITURES | | | 26,916,702.00 | 28,445,067.00 | 14,674,225.65 | 28,188,744.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (925,467.00) | (1,125,308.00) | 1,892,208.30 | (805,375.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 251,358.00 | 231,309.00 | 0.00 | 231,309.00 | 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 | | | 251,358.00 | 231,309.00 | 0.00 | 231,309.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (674,109.00) | (893,999.00) | 1,892,208.30 | (574,066.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,687,762.00 | 9,938,275.00 | | 9,938,274.00 | (1.00) | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 195,498.00 | | 195,498.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,687,762.00 | 10,133,773.00 | | 10,133,772.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,687,762.00 | 10,133,773.00 | | 10,133,772.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,013,653.00 | 9,239,774.00 | | 9,559,706.00 | | |
| 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 | 1,189,354.00 | 1,355,912.00 | | 1,747,091.00 | | |
| 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 | 3,236,560.00 | 3,039,063.00 | | 3,008,629.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 241,238.00 | | |
| GAP Set Aside | 0000 | 9780 | | | | 1,580,561.00 | | |
| 2015-16 Deficit | 0000 | 9780 | | | | 275,889.00 | | |
| 2016-17 Deficit | 0000 | 9780 | | | | 781,007.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,575,839.00 | 4,832,899.00 | | 4,792,086.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Resource | Description | 2014-15 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Inco | 277,057.00 |
| 4035 | NCLB: Title II, Part A, Teacher Quality | 43,094.00 |
| 5640 | Medi-Cal Billing Option | 295,873.00 |
| 6230 | California Clean Energy Jobs Act | 233,919.00 |
| 6300 | Lottery: Instructional Materials | 263,055.00 |
| 9010 | Other Restricted Local | 634,093.00 |
| Total, Restricted Balance | | 1,747,091.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 930,000.00 | 930,000.00 | 363,911.27 | 945,000.00 | 15,000.00 | 1.6% |
| 3) Other State Revenue | | 8300-8599 | 75,000.00 | 75,000.00 | 32,059.81 | 80,000.00 | 5,000.00 | 6.7% |
| 4) Other Local Revenue | | 8600-8799 | 196,700.00 | 210,470.00 | 91,284.78 | 204,766.00 | (5,704.00) | -2.7% |
| 5) TOTAL, REVENUES | | | 1,201,700.00 | 1,215,470.00 | 487,255.86 | 1,229,766.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 457,409.00 | 461,003.00 | 254,166.53 | 461,062.00 | (59.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 159,245.00 | 159,664.00 | 88,775.38 | 165,011.00 | (5,347.00) | -3.3% |
| 4) Books and Supplies | | 4000-4999 | 551,360.00 | 567,587.00 | 327,744.61 | 544,270.00 | 23,317.00 | 4.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 54,398.00 | 55,825.00 | 13,418.74 | 54,696.00 | 1,129.00 | 2.0% |
| 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 | 54,100.00 | 55,135.00 | 0.00 | 54,307.00 | 828.00 | 1.5% |
| 9) TOTAL, EXPENDITURES | | | 1,276,512.00 | 1,299,214.00 | 684,105.26 | 1,279,346.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (74,812.00) | (83,744.00) | (196,849.40) | (49,580.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (74,812.00) | (83,744.00) | (196,849.40) | (49,580.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,537.00 | 191,048.00 | | 191,048.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 161,537.00 | 191,048.00 | | 191,048.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 161,537.00 | 191,048.00 | | 191,048.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 86,725.00 | 107,304.00 | | 141,468.00 | | |
| 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 | 86,725.00 | 107,304.00 | | 141,468.00 | | |
| 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 | 2014/15 |
|---------------------------|--|-----------------------|
| | | Projected Year Totals |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 141,468.00 |
| Total, Restricted Balance | | 141,468.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 2,000.00 | 2,000.00 | 1,906.07 | 3,000.00 | 1,000.00 | 50.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 2,000.00 | 1,906.07 | 3,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,000.00 | 2,000.00 | 1,906.07 | 3,000.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 251,358.00 | 231,309.00 | 0.00 | 231,309.00 | 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 | | | (251,358.00) | (231,309.00) | 0.00 | (231,309.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (249,358.00) | (229,309.00) | 1,906.07 | (228,309.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 654,090.00 | 668,676.00 | | 668,676.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 654,090.00 | 668,676.00 | | 668,676.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 654,090.00 | 668,676.00 | | 668,676.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 404,732.00 | 439,367.00 | | 440,367.00 | | |
| 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 | 404,732.00 | 439,367.00 | | 440,367.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 1,500.00 | 1,500.00 | 1,194.04 | 1,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,500.00 | 1,500.00 | 1,194.04 | 1,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,000.00 | 4,735.00 | 0.00 | 1,000.00 | 3,735.00 | 78.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 15,000.00 | 14,761.00 | 2,195.00 | 18,496.00 | (3,735.00) | -25.3% |
| 6) Capital Outlay | | 6000-6999 | 313,579.00 | 555,356.00 | 505,934.14 | 558,591.00 | (3,235.00) | -0.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 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 | | | 333,579.00 | 624,852.00 | 558,129.14 | 628,087.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (332,079.00) | (623,352.00) | (556,935.10) | (626,587.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (332,079.00) | (623,352.00) | (556,935.10) | (626,587.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 535,533.00 | 794,077.00 | | 794,077.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 535,533.00 | 794,077.00 | | 794,077.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 535,533.00 | 794,077.00 | | 794,077.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 203,454.00 | 170,725.00 | | 167,490.00 | | |
| 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 | 203,454.00 | 170,725.00 | | 167,490.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 201,400.00 | 196,900.00 | 103,869.10 | 197,400.00 | 500.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 201,400.00 | 196,900.00 | 103,869.10 | 197,400.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 26,955.00 | 26,955.00 | 5,785.00 | 26,895.00 | 60.00 | 0.2% |
| 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 | | | 26,955.00 | 26,955.00 | 5,785.00 | 26,895.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 174,445.00 | 169,945.00 | 98,084.10 | 170,505.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 750.00 | 750.00 | 750.00 | 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 | (750.00) | (750.00) | (750.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 174,445.00 | 169,195.00 | 97,334.10 | 169,755.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 500,343.00 | 567,717.00 | | 567,717.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 500,343.00 | 567,717.00 | | 567,717.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 500,343.00 | 567,717.00 | | 567,717.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 674,788.00 | 736,912.00 | | 737,472.00 | | |
| 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 | 674,788.00 | 736,912.00 | | 737,472.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 5.00 | 5.00 | 5.89 | 10.00 | 5.00 | 100.0% |
| 5) TOTAL, REVENUES | | | 5.00 | 5.00 | 5.89 | 10.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 2,159.00 | 2,178.00 | 0.00 | 2,183.00 | (5.00) | -0.2% |
| 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 | | | 2,159.00 | 2,178.00 | 0.00 | 2,183.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,154.00) | (2,173.00) | 5.89 | (2,173.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,154.00) | (2,173.00) | 5.89 | (2,173.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,154.00 | 2,173.00 | | 2,173.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,154.00 | 2,173.00 | | 2,173.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,154.00 | 2,173.00 | | 2,173.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 11,928.00 | 43,225.00 | 22,742.12 | 44,858.00 | 1,633.00 | 3.8% |
| 4) Other Local Revenue | | 8600-8799 | 883,610.00 | 2,279,900.00 | 1,191,813.82 | 2,191,716.00 | (88,184.00) | -3.9% |
| 5) TOTAL, REVENUES | | | 895,538.00 | 2,323,125.00 | 1,214,555.94 | 2,236,574.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,598,121.00 | 1,596,621.00 | 1,500,198.47 | 1,500,699.00 | 95,922.00 | 6.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,598,121.00 | 1,596,621.00 | 1,500,198.47 | 1,500,699.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (702,583.00) | 726,504.00 | (285,642.53) | 735,875.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (702,583.00) | 726,504.00 | (285,642.53) | 735,875.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,255,714.00 | 1,321,846.00 | | 1,321,846.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,255,714.00 | 1,321,846.00 | | 1,321,846.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,255,714.00 | 1,321,846.00 | | 1,321,846.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 553,131.00 | 2,048,350.00 | | 2,057,721.00 | | |
| 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 | 553,131.00 | 2,048,350.00 | | 2,057,721.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF 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 | 440.00 | 208,901.00 | 214,252.48 | 214,693.00 | 5,792.00 | 2.8% |
| 5) TOTAL, REVENUES | | | 440.00 | 208,901.00 | 214,252.48 | 214,693.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 79,289.00 | 47,660.00 | 35,801.11 | 47,360.00 | 300.00 | 0.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 2,750.00 | 2,000.00 | 2,000.00 | 750.00 | 27.3% |
| 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 | | | 79,289.00 | 50,410.00 | 37,801.11 | 49,360.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (78,849.00) | 158,491.00 | 176,451.37 | 165,333.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (78,849.00) | 158,491.00 | 176,451.37 | 165,333.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 99,722.00 | 115,202.00 | | 115,202.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 99,722.00 | 115,202.00 | | 115,202.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 99,722.00 | 115,202.00 | | 115,202.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 20,873.00 | 273,693.00 | | 280,535.00 | | |
| 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 | 20,873.00 | 273,693.00 | | 280,535.00 | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|---|--|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 2,361.11 | 2,361.11 | 2,369.71 | 2,369.71 | 8.60 | 0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 2,361.11 | 2,361.11 | 2,369.71 | 2,369.71 | 8.60 | 0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | 5.77 | 5.77 | 5.77 | 5.77 | 0.00 | 0% |
| b. Special Education-Special Day Class | 11.23 | 11.23 | 11.48 | 11.48 | 0.25 | 2% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e) | 17.00 | 17.00 | 17.25 | 17.25 | 0.25 | 1% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f) | 2,378.11 | 2,378.11 | 2,386.96 | 2,386.96 | 8.85 | 0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|--------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Jan | | | | | | | | | |
| A. BEGINNING CASH | | | 8,127,824.00 | 9,264,586.00 | 10,213,665.00 | 10,400,294.00 | 10,345,014.00 | 8,578,563.00 | 11,995,786.00 | 12,050,770.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,630,286.00 | 1,676,690.00 | 2,413,863.00 | 1,676,690.00 | 0.00 | 737,172.00 | 670,676.00 | 750,417.00 |
| Property Taxes | 8020-8079 | | 256,685.00 | 411,238.00 | 82,369.00 | 13,648.00 | 64,654.00 | 4,566,885.00 | 1,216,285.00 | 2,012.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (176,038.00) | (352,075.00) | (234,716.00) | (234,717.00) | (212,468.00) | (212,468.00) | (212,468.00) |
| Federal Revenue | 8100-8299 | | 0.00 | 0.00 | 474,207.00 | 26,416.00 | 29,192.00 | 221,207.00 | 7,947.00 | 92,030.00 |
| Other State Revenue | 8300-8599 | | 0.00 | 259,350.00 | 0.00 | 18,177.00 | 230,376.00 | 0.00 | 97,821.00 | 0.00 |
| Other Local Revenue | 8600-8799 | | 80,348.00 | 74,837.00 | 109,756.00 | 147,989.00 | 237,417.00 | 137,810.00 | 418,924.00 | 263,892.00 |
| 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 | | | 1,967,319.00 | 2,246,077.00 | 2,728,120.00 | 1,648,204.00 | 326,922.00 | 5,450,606.00 | 2,199,185.00 | 895,883.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 102,785.00 | 913,191.00 | 898,605.00 | 922,185.00 | 953,682.00 | 945,174.00 | 900,508.00 | 967,688.00 |
| Classified Salaries | 2000-2999 | | 161,074.00 | 409,032.00 | 425,658.00 | 432,164.00 | 470,503.00 | 465,192.00 | 486,401.00 | 453,647.00 |
| Employee Benefits | 3000-3999 | | 112,788.00 | 477,876.00 | 431,240.00 | 430,763.00 | 447,482.00 | 441,901.00 | 504,858.00 | 460,537.00 |
| Books and Supplies | 4000-4999 | | 205,093.00 | 224,538.00 | 200,567.00 | 147,260.00 | 117,820.00 | 132,908.00 | 89,899.00 | 131,509.00 |
| Services | 5000-5999 | | 706,842.00 | 123,154.00 | 215,980.00 | 345,291.00 | 142,220.00 | 158,025.00 | 186,969.00 | 15,837.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 9,410.00 | 14,300.00 | 1,458.00 | 883.00 |
| Other Outgo | 7000-7499 | | 102,601.00 | 59,617.00 | 59,617.00 | 59,617.00 | 14,130.00 | 0.00 | 23,847.00 | 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 | | | 1,391,183.00 | 2,207,408.00 | 2,231,667.00 | 2,337,280.00 | 2,155,247.00 | 2,157,500.00 | 2,193,940.00 | 2,030,101.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (5,184.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 3,364,802.00 | 1,628,985.00 | 873,099.00 | 507,239.00 | 106,027.00 | 61,676.00 | 124,085.00 | 63,692.00 | 0.00 |
| Due From Other Funds | 9310 | 383,508.00 | 0.00 | 383,508.00 | 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 | 511,119.00 | 511,242.00 | 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 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 4,254,245.00 | 2,140,227.00 | 1,256,607.00 | 507,239.00 | 106,027.00 | 61,676.00 | 124,085.00 | 63,692.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | 1,978,300.00 | 1,579,601.00 | 346,197.00 | 351,570.00 | (527,769.00) | (198.00) | (32.00) | 13,953.00 | 214,978.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 465,493.00 | 0.00 | 0.00 | 465,493.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 2,443,793.00 | 1,579,601.00 | 346,197.00 | 817,063.00 | (527,769.00) | (198.00) | (32.00) | 13,953.00 | 214,978.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 1,810,452.00 | 560,626.00 | 910,410.00 | (309,824.00) | 633,796.00 | 61,874.00 | 124,117.00 | 49,739.00 | (214,978.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 1,136,762.00 | 949,079.00 | 186,629.00 | (55,280.00) | (1,766,451.00) | 3,417,223.00 | 54,984.00 | (1,349,196.00) |
| F. ENDING CASH (A + E) | | | 9,264,586.00 | 10,213,665.00 | 10,400,294.00 | 10,345,014.00 | 8,578,563.00 | 11,995,786.00 | 12,050,770.00 | 10,701,574.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------|--------------|----------------|--------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Jan | | | | | | | | |
| A. BEGINNING CASH | | 10,701,574.00 | 9,672,724.00 | 9,851,318.00 | 8,713,154.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 1,451,979.00 | 750,417.00 | 750,417.00 | 1,208,918.00 | 171,741.00 | 0.00 | 13,889,266.00 | 13,889,266.00 |
| Property Taxes | 8020-8079 | 6,398.00 | 1,423,964.00 | 95,774.00 | 370,270.00 | 0.00 | 0.00 | 8,510,182.00 | 8,510,182.00 |
| Miscellaneous Funds | 8080-8099 | (344,057.00) | (174,114.00) | (174,114.00) | (174,114.00) | (176,199.00) | 0.00 | (2,677,548.00) | (2,677,548.00) |
| Federal Revenue | 8100-8299 | 367,411.00 | 218,540.00 | 321,397.00 | 857,420.00 | 626,377.00 | 0.00 | 3,242,144.00 | 3,242,144.00 |
| Other State Revenue | 8300-8599 | 122,041.00 | 140,376.00 | 10,311.00 | 44,935.00 | 238,039.00 | 0.00 | 1,161,426.00 | 1,161,426.00 |
| Other Local Revenue | 8600-8799 | 475,975.00 | 206,738.00 | 122,582.00 | 436,494.00 | 545,137.00 | 0.00 | 3,257,899.00 | 3,257,899.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 231,309.00 | 0.00 | 0.00 | 231,309.00 | 231,309.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 2,079,747.00 | 2,565,921.00 | 1,126,367.00 | 2,975,232.00 | 1,405,095.00 | 0.00 | 27,614,678.00 | 27,614,678.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 943,102.00 | 974,041.00 | 974,801.00 | 1,260,431.00 | 0.00 | 0.00 | 10,756,193.00 | 10,756,193.00 |
| Classified Salaries | 2000-2999 | 482,458.00 | 450,108.00 | 456,190.00 | 510,628.00 | 0.00 | 0.00 | 5,203,055.00 | 5,203,055.00 |
| Employee Benefits | 3000-3999 | 403,372.00 | 508,612.00 | 450,212.00 | 440,271.00 | 0.00 | 0.00 | 5,109,912.00 | 5,109,912.00 |
| Books and Supplies | 4000-4999 | 177,183.00 | 447,878.00 | 228,967.00 | 78,230.00 | 285,000.00 | 0.00 | 2,466,852.00 | 2,466,852.00 |
| Services | 5000-5999 | 1,044,289.00 | 6,335.00 | 154,361.00 | 788,921.00 | 150,000.00 | 0.00 | 4,038,224.00 | 4,038,224.00 |
| Capital Outlay | 6000-6599 | 58,193.00 | 353.00 | 0.00 | 60,923.00 | 0.00 | 0.00 | 145,520.00 | 145,520.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | (319,429.00) | 468,988.00 | 0.00 | 468,988.00 | 468,988.00 |
| 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 | | 3,108,597.00 | 2,387,327.00 | 2,264,531.00 | 2,819,975.00 | 903,988.00 | 0.00 | 28,188,744.00 | 28,188,744.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 5,183.00 | 0.00 | 5,183.00 | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | (1,427,796.00) | 0.00 | 1,937,007.00 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383,508.00 | |
| 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 | (124.00) | 0.00 | 511,118.00 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (1,422,737.00) | 0.00 | 2,836,816.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | (1,612,925.00) | 0.00 | 365,375.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 465,493.00 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (1,612,925.00) | 0.00 | 830,868.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 190,188.00 | 0.00 | 2,005,948.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (1,028,850.00) | 178,594.00 | (1,138,164.00) | 155,257.00 | 691,295.00 | 0.00 | 1,431,882.00 | (574,066.00) |
| F. ENDING CASH (A + E) | | 9,672,724.00 | 9,851,318.00 | 8,713,154.00 | 8,868,411.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 9,559,706.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------------|--------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Jan | | | | | | | | | |
| A. BEGINNING CASH | | | 8,868,411.00 | 9,838,580.00 | 10,306,420.00 | 10,906,225.00 | 10,675,750.00 | 8,595,200.00 | 11,703,647.00 | 11,690,087.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,873,142.00 | 1,926,459.00 | 2,663,613.00 | 1,926,459.00 | 0.00 | 709,878.00 | 760,767.00 | 753,767.00 |
| Property Taxes | 8020-8079 | | 252,822.00 | 405,049.00 | 81,129.00 | 13,443.00 | 63,681.00 | 4,498,157.00 | 1,197,981.00 | 1,982.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (176,017.00) | (352,035.00) | (234,690.00) | (234,690.00) | (212,444.00) | (212,444.00) | (212,444.00) |
| Federal Revenue | 8100-8299 | | 0.00 | 0.00 | 452,927.00 | 25,231.00 | 27,882.00 | 211,280.00 | 7,590.00 | 87,900.00 |
| Other State Revenue | 8300-8599 | | 0.00 | 194,554.00 | 0.00 | 13,636.00 | 0.00 | 0.00 | 99,249.00 | 0.00 |
| Other Local Revenue | 8600-8799 | | 74,290.00 | 69,194.00 | 101,482.00 | 136,830.00 | 219,515.00 | 127,420.00 | 387,337.00 | 243,994.00 |
| 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 | | | 2,200,254.00 | 2,419,239.00 | 2,947,116.00 | 1,880,909.00 | 76,388.00 | 5,334,291.00 | 2,240,480.00 | 875,199.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 102,739.00 | 912,786.00 | 892,207.00 | 921,776.00 | 953,259.00 | 944,755.00 | 900,109.00 | 967,259.00 |
| Classified Salaries | 2000-2999 | | 165,179.00 | 419,457.00 | 436,507.00 | 443,179.00 | 482,495.00 | 477,049.00 | 498,798.00 | 465,210.00 |
| Employee Benefits | 3000-3999 | | 113,919.00 | 482,667.00 | 435,564.00 | 435,082.00 | 451,968.00 | 446,331.00 | 509,920.00 | 465,154.00 |
| Books and Supplies | 4000-4999 | | 251,642.00 | 275,499.00 | 246,087.00 | 180,683.00 | 144,560.00 | 163,072.00 | 110,302.00 | 161,356.00 |
| Services | 5000-5999 | | 0.00 | 0.00 | 265,536.00 | 424,520.00 | 174,854.00 | 194,286.00 | 229,870.00 | 19,471.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | 0.00 | 69.00 | 105.00 | 11.00 | 6.00 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,030.00 | 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 | | | 633,479.00 | 2,090,409.00 | 2,275,901.00 | 2,405,240.00 | 2,207,205.00 | 2,225,598.00 | 2,254,040.00 | 2,078,456.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (5,184.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 1,427,796.00 | 691,315.00 | 421,272.00 | 215,206.00 | 49,982.00 | 50,267.00 | (246.00) | 0.00 | 0.00 |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 124.00 | 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 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,422,736.00 | 691,315.00 | 421,272.00 | 215,206.00 | 49,982.00 | 50,267.00 | (246.00) | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,612,925.00 | 1,287,921.00 | 282,262.00 | 286,616.00 | (243,874.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,612,925.00 | 1,287,921.00 | 282,262.00 | 286,616.00 | (243,874.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (190,189.00) | (596,606.00) | 139,010.00 | (71,410.00) | 293,856.00 | 50,267.00 | (246.00) | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 970,169.00 | 467,840.00 | 599,805.00 | (230,475.00) | (2,080,550.00) | 3,108,447.00 | (13,560.00) | (1,203,257.00) |
| F. ENDING CASH (A + E) | | | 9,838,580.00 | 10,306,420.00 | 10,906,225.00 | 10,675,750.00 | 8,595,200.00 | 11,703,647.00 | 11,690,087.00 | 10,486,830.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|-----------|----------------|--------------|----------------|--------------|----------------|-------------|----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Jan | | | | | | | | |
| A. BEGINNING CASH | | 10,486,830.00 | 9,171,005.00 | 9,189,302.00 | 7,915,995.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 1,453,645.00 | 753,767.00 | 753,767.00 | 1,684,024.00 | 249,678.00 | 0.00 | 15,508,966.00 | 15,518,966.00 |
| Property Taxes | 8020-8079 | 6,302.00 | 1,402,535.00 | 94,333.00 | 364,696.00 | 0.00 | 0.00 | 8,382,110.00 | 8,382,110.00 |
| Miscellaneous Funds | 8080-8099 | (344,018.00) | (174,094.00) | (174,094.00) | (174,094.00) | (176,178.00) | 0.00 | (2,677,242.00) | (2,677,242.00) |
| Federal Revenue | 8100-8299 | 350,923.00 | 208,733.00 | 306,974.00 | 788,266.00 | 628,947.00 | 0.00 | 3,096,653.00 | 3,096,653.00 |
| Other State Revenue | 8300-8599 | 123,823.00 | 142,426.00 | 0.00 | 158,348.00 | 139,218.00 | 0.00 | 871,254.00 | 871,254.00 |
| Other Local Revenue | 8600-8799 | 440,085.00 | 191,148.00 | 113,339.00 | 367,141.00 | 540,468.00 | 0.00 | 3,012,243.00 | 3,012,243.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 208,686.00 | 0.00 | 0.00 | 208,686.00 | 208,686.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 2,030,760.00 | 2,524,515.00 | 1,094,319.00 | 3,397,067.00 | 1,382,133.00 | 0.00 | 28,402,670.00 | 28,412,670.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 942,684.00 | 973,609.00 | 974,369.00 | 1,259,873.00 | 0.00 | 0.00 | 10,745,425.00 | 10,751,425.00 |
| Classified Salaries | 2000-2999 | 494,755.00 | 461,580.00 | 467,817.00 | 523,643.00 | 0.00 | 0.00 | 5,335,669.00 | 5,335,669.00 |
| Employee Benefits | 3000-3999 | 407,416.00 | 513,711.00 | 454,726.00 | 444,686.00 | 0.00 | 0.00 | 5,161,144.00 | 5,161,144.00 |
| Books and Supplies | 4000-4999 | 217,396.00 | 549,526.00 | 280,932.00 | 130,667.00 | 314,997.00 | 0.00 | 3,026,719.00 | 3,026,719.00 |
| Services | 5000-5999 | 1,283,908.00 | 7,789.00 | 189,782.00 | 1,004,362.00 | 149,999.00 | 0.00 | 3,944,377.00 | 3,944,377.00 |
| Capital Outlay | 6000-6599 | 426.00 | 3.00 | 0.00 | 445.00 | 0.00 | 0.00 | 1,065.00 | 1,065.00 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 463,130.00 | 0.00 | 0.00 | 468,160.00 | 468,160.00 |
| 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 | | 3,346,585.00 | 2,506,218.00 | 2,367,626.00 | 3,826,806.00 | 464,996.00 | 0.00 | 28,682,559.00 | 28,688,559.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | 0.00 | 0.00 | (505,710.00) | 0.00 | 922,086.00 | |
| 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 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (505,710.00) | 0.00 | 922,086.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | (1,382,134.00) | 0.00 | 230,791.00 | |
| 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 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (1,382,134.00) | 0.00 | 230,791.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 876,424.00 | 0.00 | 691,295.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (1,315,825.00) | 18,297.00 | (1,273,307.00) | (429,739.00) | 1,793,561.00 | 0.00 | 411,406.00 | (275,889.00) |
| F. ENDING CASH (A + E) | | 9,171,005.00 | 9,189,302.00 | 7,915,995.00 | 7,486,256.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 9,279,817.00 | |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2015

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Michelle Dunham

Telephone: 530-245-7915

Title: Director of Business Services

E-mail: mdunham@gwusd.org

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | | X |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | X | |
| S8 | Labor Agreement Budget Revisions | • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| | | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| S8 | Labor Agreement Budget Revisions | • Classified? (Section S8B, Line 3) | n/a | |
| | | | | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|------------------------------|---|--|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | | X |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,098,966.00
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.

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

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) 19,540,967.00

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) 5.62%

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. _____
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) | 1,130,972.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 456,252.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 46,156.00 |
| 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) | 134,656.77 |
| 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) | 5,559.08 |
| 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) | 1,773,595.85 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 480,187.96 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,253,783.81 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 17,425,483.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,170,751.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,070,074.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 455,406.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 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) | 316,198.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 2,261,371.23 |
| 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) | 101,356.92 |
| 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) | 1,225,039.00 |
| 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) | 27,025,679.15 |

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)

6.56%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B18)

8.34%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>1,773,595.85</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(79,954.90)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative | <u>480,187.96</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.49%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>480,187.96</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>480,187.96</u> |

Approved indirect cost rate: 4.49%
Highest rate used in any program: 4.49%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 1,561,404.00 | 70,107.00 | 4.49% |
| 01 | 3310 | 532,312.00 | 7,938.00 | 1.49% |
| 01 | 3315 | 127,879.00 | 5,741.00 | 4.49% |
| 01 | 3550 | 47,178.00 | 2,118.00 | 4.49% |
| 01 | 4035 | 195,897.00 | 8,795.00 | 4.49% |
| 01 | 5810 | 85,966.00 | 3,642.00 | 4.24% |
| 01 | 6010 | 381,855.00 | 17,145.00 | 4.49% |
| 01 | 6500 | 2,462,935.00 | 109,900.00 | 4.46% |
| 01 | 7090 | 38,884.00 | 1,166.00 | 3.00% |
| 01 | 7091 | 11,189.00 | 336.00 | 3.00% |
| 01 | 9010 | 1,848,443.00 | 3,168.00 | 0.17% |
| 13 | 5310 | 1,209,514.00 | 54,307.00 | 4.49% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 19,721,900.00 | 7.62% | 21,223,834.00 | 0.00% | 21,224,037.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 560,803.00 | -32.10% | 380,798.00 | -1.21% | 376,186.00 |
| 4. Other Local Revenues | 8600-8799 | 813,994.00 | -10.09% | 731,851.00 | 0.20% | 733,350.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 231,309.00 | -9.78% | 208,686.00 | -58.60% | 86,395.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (2,801,997.00) | -13.82% | (2,414,880.00) | 23.22% | (2,975,528.00) |
| 6. Total (Sum lines A1 thru A5c) | | 18,526,009.00 | 8.66% | 20,130,289.00 | -3.41% | 19,444,440.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,421,078.00 | | 8,459,474.00 |
| b. Step & Column Adjustment | | | | 87,547.00 | | 88,860.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (49,151.00) | | (49,151.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,421,078.00 | 0.46% | 8,459,474.00 | 0.47% | 8,499,183.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,068,526.00 | | 3,168,481.00 |
| b. Step & Column Adjustment | | | | 30,578.00 | | 31,037.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 69,377.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,068,526.00 | 3.26% | 3,168,481.00 | 0.98% | 3,199,518.00 |
| 3. Employee Benefits | 3000-3999 | 3,821,421.00 | 0.42% | 3,837,365.00 | -1.08% | 3,796,102.00 |
| 4. Books and Supplies | 4000-4999 | 1,476,395.00 | 54.55% | 2,281,729.00 | 9.30% | 2,493,990.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,059,959.00 | 4.15% | 2,145,355.00 | 0.55% | 2,157,215.00 |
| 6. Capital Outlay | 6000-6999 | 20,520.00 | -94.81% | 1,065.00 | 0.00% | 1,065.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 499,085.00 | 0.00% | 499,085.00 | -2.57% | 486,280.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (284,363.00) | -1.15% | (281,084.00) | 0.00% | (281,084.00) |
| 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) | | 19,082,621.00 | 5.39% | 20,111,470.00 | 1.20% | 20,352,269.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (556,612.00) | | 18,819.00 | | (907,829.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 8,369,227.00 | | 7,812,615.00 | | 7,831,434.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,812,615.00 | | 7,831,434.00 | | 6,923,605.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 11,900.00 | | 11,900.00 | | 11,900.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 3,008,629.00 | | 2,938,633.00 | | 1,947,195.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 7,812,615.00 | | 7,831,434.00 | | 6,923,605.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|--|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| 2015-16 & 2016-17 B1d - Plan to reduce one certificated teaching position based on the trend of declining enrollment. 2016-17 B2d - CSEA Agreement ratified includes a 3% on the salary schedule increase. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 3,242,144.00 | -4.49% | 3,096,653.00 | 0.00% | 3,096,653.00 |
| 3. Other State Revenues | 8300-8599 | 600,623.00 | -18.34% | 490,456.00 | -0.16% | 489,683.00 |
| 4. Other Local Revenues | 8600-8799 | 2,443,905.00 | -6.69% | 2,280,392.00 | -0.42% | 2,270,776.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 2,801,997.00 | -13.82% | 2,414,880.00 | 23.22% | 2,975,528.00 |
| 6. Total (Sum lines A1 thru A5c) | | 9,088,669.00 | -8.87% | 8,282,381.00 | 6.64% | 8,832,640.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,335,115.00 | | 2,291,951.00 |
| b. Step & Column Adjustment | | | | 15,332.00 | | 15,562.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (58,496.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,335,115.00 | -1.85% | 2,291,951.00 | 0.68% | 2,307,513.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,134,529.00 | | 2,167,188.00 |
| b. Step & Column Adjustment | | | | 45,358.00 | | 46,038.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (12,699.00) | | (16,220.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,134,529.00 | 1.53% | 2,167,188.00 | 1.38% | 2,197,006.00 |
| 3. Employee Benefits | 3000-3999 | 1,288,491.00 | 2.74% | 1,323,779.00 | 6.36% | 1,407,947.00 |
| 4. Books and Supplies | 4000-4999 | 990,457.00 | -24.78% | 744,990.00 | -0.11% | 744,171.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,978,265.00 | -9.06% | 1,799,022.00 | 0.00% | 1,799,022.00 |
| 6. Capital Outlay | 6000-6999 | 125,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 24,210.00 | 0.00% | 24,210.00 | 0.00% | 24,210.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 230,056.00 | -1.79% | 225,949.00 | 0.00% | 225,949.00 |
| 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) | | 9,106,123.00 | -5.81% | 8,577,089.00 | 1.50% | 8,705,818.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (17,454.00) | | (294,708.00) | | 126,822.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 1,764,545.00 | | 1,747,091.00 | | 1,452,383.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,747,091.00 | | 1,452,383.00 | | 1,579,205.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 1,747,091.00 | | 1,452,383.00 | | 1,579,205.00 |
| 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) | | 1,747,091.00 | | 1,452,383.00 | | 1,579,205.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|--------------|--|----------------------------------|------------------------------|----------------------------------|------------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| 2015-16 B1d - PEP Grant & First 5 Shasta grants end and Common Core funds are depleted. 2015-16 B2d - CSEA Agreement ratified includes a 3% on the salary schedule. Plan to reduce one Para II 0.71875 FTE due to the trend of declining enrollment. PEP Grant & First 5 Shasta grants end and Common Core Funds are depleted. 2016-17 B2d - Plan to reduce one Para II 0.71875 FTE due to the trend of declining enrollment. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 19,721,900.00 | 7.62% | 21,223,834.00 | 0.00% | 21,224,037.00 |
| 2. Federal Revenues | 8100-8299 | 3,242,144.00 | -4.49% | 3,096,653.00 | 0.00% | 3,096,653.00 |
| 3. Other State Revenues | 8300-8599 | 1,161,426.00 | -24.98% | 871,254.00 | -0.62% | 865,869.00 |
| 4. Other Local Revenues | 8600-8799 | 3,257,899.00 | -7.54% | 3,012,243.00 | -0.27% | 3,004,126.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 231,309.00 | -9.78% | 208,686.00 | -58.60% | 86,395.00 |
| 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) | | 27,614,678.00 | 2.89% | 28,412,670.00 | -0.48% | 28,277,080.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 10,756,193.00 | | 10,751,425.00 |
| b. Step & Column Adjustment | | | | 102,879.00 | | 104,422.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (107,647.00) | | (49,151.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 10,756,193.00 | -0.04% | 10,751,425.00 | 0.51% | 10,806,696.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,203,055.00 | | 5,335,669.00 |
| b. Step & Column Adjustment | | | | 75,936.00 | | 77,075.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 56,678.00 | | (16,220.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,203,055.00 | 2.55% | 5,335,669.00 | 1.14% | 5,396,524.00 |
| 3. Employee Benefits | 3000-3999 | 5,109,912.00 | 1.00% | 5,161,144.00 | 0.83% | 5,204,049.00 |
| 4. Books and Supplies | 4000-4999 | 2,466,852.00 | 22.70% | 3,026,719.00 | 6.99% | 3,238,161.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,038,224.00 | -2.32% | 3,944,377.00 | 0.30% | 3,956,237.00 |
| 6. Capital Outlay | 6000-6999 | 145,520.00 | -99.27% | 1,065.00 | 0.00% | 1,065.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 523,295.00 | 0.00% | 523,295.00 | -2.45% | 510,490.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (54,307.00) | 1.52% | (55,135.00) | 0.00% | (55,135.00) |
| 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) | | 28,188,744.00 | 1.77% | 28,688,559.00 | 1.29% | 29,058,087.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (574,066.00) | | (275,889.00) | | (781,007.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 10,133,772.00 | | 9,559,706.00 | | 9,283,817.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,559,706.00 | | 9,283,817.00 | | 8,502,810.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 11,900.00 | | 11,900.00 | | 11,900.00 |
| b. Restricted | 9740 | 1,747,091.00 | | 1,452,383.00 | | 1,579,205.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 3,008,629.00 | | 2,938,633.00 | | 1,947,195.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 9,559,706.00 | | 9,283,817.00 | | 8,502,810.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2015-16 Projection (C) | % Change (Cols. E-C/C) (D) | 2016-17 Projection (E) |
|---|--------------|--|----------------------------------|------------------------------|----------------------------------|------------------------------|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) | | 4,792,086.00 | | 4,880,901.00 | | 4,964,510.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 17.00% | | 17.01% | | 17.08% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections) | | 2,369.71 | | 2,375.07 | | 2,320.86 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 28,188,744.00 | | 28,688,559.00 | | 29,058,087.00 |
| 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) | | 28,188,744.00 | | 28,688,559.00 | | 29,058,087.00 |
| 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) | | 845,662.32 | | 860,656.77 | | 871,742.61 |
| 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) | | 845,662.32 | | 860,656.77 | | 871,742.61 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2014-15 Expenditures |
|--|---|---------------------------------------|---|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 28,188,744.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,960,397.00 |
| 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 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 145,520.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 54,637.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 397,448.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 1,797,227.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,394,832.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 49,580.00 |
| 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 C10, plus lines D1 and D2) | | | | 22,883,095.00 |
| F. Charter school expenditure adjustments (From Section IV) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 22,883,095.00 |

| Section II - Expenditures Per ADA | | 2014-15 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)* | | 2,369.71 |
| B. Charter school ADA adjustments (From Section IV) | | 0.00 |
| C. Adjusted total ADA (Lines A plus B) | | 2,369.71 |
| D. Expenditures per ADA (Line I.G divided by Line II.C) | | 9,656.50 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 20,732,966.65 | 8,737.36 |
| 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) | 20,732,966.65 | 8,737.36 |
| B. Required effort (Line A.2 times 90%) | 18,659,669.99 | 7,863.62 |
| C. Current year expenditures (Line I.G and Line II.D) | 22,883,095.00 | 9,656.50 |
| 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 2016-17 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| 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 | | | | | | | | | | 352 |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 80,075.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146,627.00 | 776,366.00 | | 1,003,068.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 156,426.00 | 341,658.00 | | 498,084.00 |
| 3000-3999 | Employee Benefits | 18,221.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94,502.00 | 321,077.00 | | 433,800.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,010.00 | 11,215.00 | | 18,225.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 346,432.00 | 590,267.00 | 590,267.00 | 386,420.00 | | 1,323,119.00 |
| 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 | 98,296.00 | 0.00 | 0.00 | 0.00 | 346,432.00 | 994,832.00 | 994,832.00 | 1,836,736.00 | 0.00 | 3,276,296.00 |
| | | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 5,741.00 | 0.00 | 0.00 | 117,838.00 | | 123,579.00 |
| 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 | 5,741.00 | 0.00 | 0.00 | 117,838.00 | 0.00 | 123,579.00 |
| | TOTAL COSTS | 98,296.00 | 0.00 | 0.00 | 0.00 | 352,173.00 | 994,832.00 | 994,832.00 | 1,954,574.00 | 0.00 | 3,399,875.00 |
| 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 | 80,075.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146,627.00 | 776,366.00 | | 1,003,068.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,385.00 | 59,605.00 | | 94,990.00 |
| 3000-3999 | Employee Benefits | 18,221.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,336.00 | 237,025.00 | | 304,582.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 450.00 | 11,215.00 | | 11,665.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218,553.00 | 590,267.00 | 239,810.00 | | 1,048,630.00 |
| 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 | 98,296.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218,553.00 | 822,065.00 | 1,324,021.00 | 0.00 | 2,462,935.00 |
| | | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109,900.00 | | 109,900.00 |
| 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 | 109,900.00 | 0.00 | 109,900.00 |
| | TOTAL BEFORE OBJECT 8980 | 98,296.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218,553.00 | 822,065.00 | 1,433,921.00 | 0.00 | 2,572,835.00 |
| 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 | | | | | | | | | | 2,572,835.00 |

| Object Code | | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|-------------|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | | 352 |
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 71,890.32 | 0.00 | 0.00 | 0.00 | 0.00 | 60,831.11 | 750,540.16 | | 883,261.59 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 140,776.30 | 334,797.91 | | 475,574.21 |
| 3000-3999 | Employee Benefits | | 18,180.31 | 0.00 | 0.00 | 0.00 | 0.00 | 70,495.47 | 336,950.12 | | 425,625.90 |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,888.92 | 5,028.26 | | 11,917.18 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 211,637.36 | 405,760.23 | 227,359.55 | | 844,757.14 |
| 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 | 78.12 | | 78.12 |
| 7430-7439 | Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | | 90,070.63 | 0.00 | 0.00 | 0.00 | 211,637.36 | 684,752.03 | 1,654,754.12 | 0.00 | 2,641,214.14 |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 5,841.55 | 0.00 | 90,412.67 | | 96,254.22 |
| 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) | | 486,757.62 | | | | | | | | 486,757.62 |
| | Total Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 5,841.55 | 0.00 | 90,412.67 | 0.00 | 96,254.22 |
| | TOTAL COSTS | | 90,070.63 | 0.00 | 0.00 | 0.00 | 217,478.91 | 684,752.03 | 1,745,166.79 | 0.00 | 2,737,468.36 |
| FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 128,776.83 | 277,923.04 | | 406,699.87 |
| 3000-3999 | Employee Benefits | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,617.73 | 89,297.48 | | 143,915.21 |
| 4000-4999 | Books and Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,847.97 | 0.00 | | 6,847.97 |
| 5000-5999 | Services and Other Operating Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 132,762.45 | 0.00 | 0.00 | | 132,762.45 |
| 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 | 132,762.45 | 190,242.53 | 367,220.52 | 0.00 | 690,225.50 |
| 7310 | Transfers of Indirect Costs | | 0.00 | 0.00 | 0.00 | 0.00 | 5,841.55 | 0.00 | 4,730.79 | | 10,572.34 |
| 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 | 5,841.55 | 0.00 | 4,730.79 | 0.00 | 10,572.34 |
| | TOTAL BEFORE OBJECT 8980 | | 0.00 | 0.00 | 0.00 | 0.00 | 138,604.00 | 190,242.53 | 371,951.31 | 0.00 | 700,797.84 |
| 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 | | | | | | | | | | 700,797.84 |

| 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 | 71,890.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,831.11 | 750,540.16 | | 883,261.59 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,999.47 | 56,874.87 | | 68,874.34 |
| 3000-3999 | Employee Benefits | 18,180.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,877.74 | 247,652.64 | | 281,710.69 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.95 | 5,028.26 | | 5,069.21 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 78,874.91 | 405,760.23 | 227,359.55 | | | 711,994.69 |
| 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 | 78.12 | | 78.12 |
| 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 | 90,070.63 | 0.00 | 0.00 | 0.00 | 78,874.91 | 494,509.50 | 1,287,533.60 | | 0.00 | 1,950,988.64 |
| | | | | | | | | | | | |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,681.88 | | 85,681.88 |
| 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) | 486,757.62 | | | | | | | | | 486,757.62 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,681.88 | 0.00 | 85,681.88 |
| | TOTAL BEFORE OBJECT 8980 | 90,070.63 | 0.00 | 0.00 | 0.00 | 0.00 | 78,874.91 | 494,509.50 | 1,373,215.48 | 0.00 | 2,036,670.52 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | | 2,036,670.52 |
| 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 | 3,595.06 | | 3,595.06 |
| 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 | 3,595.06 | 0.00 | 3,595.06 |
| | | | | | | | | | | | |
| 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 | 3,595.06 | 0.00 | 3,595.06 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From 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) | | | | | | | | | | 1,634,800.57 |
| | TOTAL COSTS | | | | | | | | | | 1,638,395.63 |

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

SELPA: Shasta County (AO)

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 2014-15 MOE 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:

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

SELPA: Shasta County (AO)**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>540,250.00</u> | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | <u>556,517.00</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>133,620.00</u> | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>101,080.50</u> (b) | |

If (b) is greater than (a).

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

0.00 (c)

Available for MOE reduction.

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

0.00 (d)

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

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

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

0.00 (e)

Available to set aside for EIS

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

101,080.50 (f)

SELPA: Shasta County (AO)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-------------------------------|
| | Projected Exps. FY 2014-15 (LP-I Worksheet) | Actual Expenditures FY 2013-14 (LA-I Worksheet) | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 3,399,875.00 | | |
| 2. Less: Expenditures paid from federal sources | 827,040.00 | | |
| 3. Expenditures paid from state and local sources | 2,572,835.00 | 2,036,670.52 | |
| 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 | 2,572,835.00 | 2,036,670.52 | 536,164.48 |
| 4. Special education unduplicated pupil count | 352 | 352 | |
| 5. Per capita state and local expenditures (A3/A4) | 7,309.19 | 5,786.00 | 1,523.19 |

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 reviewed.

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 reviewed.

SELPA: Shasta County (AO)

B. LOCAL EXPENDITURES ONLY METHOD

| | Projected Exps. FY 2014-15 | Actual Expenditures FY 2013-14 | Difference |
|--|---------------------------------------|---|-------------------|
| 1. Last year's local expenditures met MOE requirement: | | | |
| a. Expenditures paid from local sources | 1,966,434.00 | 1,638,395.63 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 1,966,434.00 | 1,638,395.63 | 328,038.37 |
| b. Per capita local expenditures (B1a/A4) | 5,586.46 | 4,654.53 | 931.93 |

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Michelle Dunham
Contact Name

530-245-7915
Telephone Number

Director of Business Services
Title

mdunham@gwusd.org
E-mail Address

| 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 | (27,656.00) | 0.00 | (54,307.00) | | | | |
| Other Sources/Uses Detail | | | | | 231,309.00 | 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 | 27,656.00 | 0.00 | 54,307.00 | 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 | 231,309.00 | | |
| 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 | 27,656.00 | (27,656.00) | 54,307.00 | (54,307.00) | 231,309.00 | 231,309.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

| Fiscal Year | LCFF Revenue (Funded) ADA | | Percent Change | Status |
|-------------------------------|--|-----------------------|----------------|--------|
| | First Interim | Second Interim | | |
| | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals | | |
| Current Year (2014-15) | 2,379.88 | 2,386.96 | 0.3% | Met |
| 1st Subsequent Year (2015-16) | 2,346.35 | 2,375.07 | 1.2% | Met |
| 2nd Subsequent Year (2016-17) | 2,295.32 | 2,320.86 | 1.1% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2014-15) | 2,518 | 2,506 | -0.5% | Met |
| 1st Subsequent Year (2015-16) | 2,463 | 2,501 | 1.5% | Met |
| 2nd Subsequent Year (2016-17) | 2,442 | 2,443 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|--|
| Third Prior Year (2011-12) | 2,495 | 2,700 | 92.4% |
| Second Prior Year (2012-13) | 2,460 | 2,657 | 92.6% |
| First Prior Year (2013-14) | 2,362 | 2,535 | 93.2% |
| Historical Average Ratio: | | | 92.7% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 93.2% |

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 A4, C1, and C2e) (Form MYPI, Line F2) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|---|---|----------------------------|---------|
| Current Year (2014-15) | 2,370 | 2,506 | 94.6% | Not Met |
| 1st Subsequent Year (2015-16) | 2,375 | 2,501 | 95.0% | Not Met |
| 2nd Subsequent Year (2016-17) | 2,321 | 2,443 | 95.0% | 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 using A2A software which automates attendance interventions. The district has experienced positive results in the 2014-15 fiscal year.

4. CRITERION: LCFF Revenue

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

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

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

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

| LCFF Revenue | | | | |
|--|-----------------------|-----------------------|----------------|---------|
| (Fund 01, Objects 8011, 8012, 8020-8089) | | | | |
| | First Interim | Second Interim | | |
| Fiscal Year | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
| Current Year (2014-15) | 22,354,074.00 | 22,399,448.00 | 0.2% | Met |
| 1st Subsequent Year (2015-16) | 22,536,227.00 | 23,901,076.00 | 6.1% | Not Met |
| 2nd Subsequent Year (2016-17) | 22,625,528.00 | 23,940,642.00 | 5.8% | Not Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

GAP funding percentages are increased from First Interim reporting due to the Governor's projections.

5. CRITERION: Salaries and Benefits

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

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (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 (2011-12) | 13,255,212.75 | 15,339,827.15 | 86.4% |
| Second Prior Year (2012-13) | 13,812,193.05 | 15,869,521.90 | 87.0% |
| First Prior Year (2013-14) | 14,935,115.99 | 18,047,871.56 | 82.8% |
| | Historical Average Ratio: | | 85.4% |

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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): | 82.4% to 88.4% | 82.4% to 88.4% | 82.4% to 88.4% |

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 (2014-15) | 15,311,025.00 | 19,082,621.00 | 80.2% | Not Met |
| 1st Subsequent Year (2015-16) | 15,465,320.00 | 20,111,470.00 | 76.9% | Not Met |
| 2nd Subsequent Year (2016-17) | 15,494,803.00 | 20,352,269.00 | 76.1% | Not 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)

PEP Grant ended effective September 30, 2014, First 5 Shasta Grants ends June 30, 2015, Common Core funds will be depleted at the end of the current fiscal year, Routine Restricted Maintenance (RRM) expenditures have been increased beginning 2015-16 to increase from 1% to 3% as flexibility sunsets, STRS/PERS increases are budgeted and LCAP Supplemental/Concentration additional funds budgeted.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2014-15) | 3,075,865.00 | 3,242,144.00 | 5.4% | Yes |
| 1st Subsequent Year (2015-16) | 2,905,356.00 | 3,096,653.00 | 6.6% | Yes |
| 2nd Subsequent Year (2016-17) | 2,905,356.00 | 3,096,653.00 | 6.6% | Yes |

Explanation:
(required if Yes)

Title I entitlement and IDEA entitlement increased.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2014-15) | 1,161,426.00 | 1,161,426.00 | 0.0% | No |
| 1st Subsequent Year (2015-16) | 787,181.00 | 871,254.00 | 10.7% | Yes |
| 2nd Subsequent Year (2016-17) | 783,913.00 | 865,869.00 | 10.5% | Yes |

Explanation:
(required if Yes)

Mandated Costs Block Grant funds budgeted for 2015-16 & 2016-17.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2014-15) | 3,369,962.00 | 3,257,899.00 | -3.3% | No |
| 1st Subsequent Year (2015-16) | 3,174,240.00 | 3,012,243.00 | -5.1% | Yes |
| 2nd Subsequent Year (2016-17) | 3,167,993.00 | 3,004,126.00 | -5.2% | Yes |

Explanation:
(required if Yes)

Charter oversight revenue projected to decrease and College Connection program revenue has been eliminated.

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2014-15) | 2,521,318.00 | 2,466,852.00 | -2.2% | No |
| 1st Subsequent Year (2015-16) | 2,165,330.00 | 3,026,719.00 | 39.8% | Yes |
| 2nd Subsequent Year (2016-17) | 2,378,826.00 | 3,238,161.00 | 36.1% | Yes |

Explanation:
(required if Yes)

GAP funding increased for 2015-16 & 2016-17. Funds budgeted to expend in Objects 4000-4999 until LCAP for 2015-16 is complete.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2014-15) | 4,383,254.00 | 4,038,224.00 | -7.9% | Yes |
| 1st Subsequent Year (2015-16) | 4,149,748.00 | 3,944,377.00 | -4.9% | No |
| 2nd Subsequent Year (2016-17) | 4,165,779.00 | 3,956,237.00 | -5.0% | No |

Explanation:
(required if Yes)

Prop 39 funding budgeted in Object 9740 until a State approved plan is in place. The funds were budgeted in Objects 5000-5999 at First Interim.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2014-15) | 7,607,253.00 | 7,661,469.00 | 0.7% | Met |
| 1st Subsequent Year (2015-16) | 6,866,777.00 | 6,980,150.00 | 1.7% | Met |
| 2nd Subsequent Year (2016-17) | 6,857,262.00 | 6,966,648.00 | 1.6% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2014-15) | 6,904,572.00 | 6,505,076.00 | -5.8% | Not Met |
| 1st Subsequent Year (2015-16) | 6,315,078.00 | 6,971,096.00 | 10.4% | Not Met |
| 2nd Subsequent Year (2016-17) | 6,544,605.00 | 7,194,398.00 | 9.9% | Not Met |

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

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

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

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

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

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

GAP funding increased for 2015-16 & 2016-17. Funds budgeted to expend in Objects 4000-4999 until LCAP for 2015-16 is complete.

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

Prop 39 funding budgeted in Object 9740 until a State approved plan is in place. The funds were budgeted in Objects 5000-5999 at First Interim.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

| | Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|--|--|--------|
| 1. OMMA/RMA Contribution | 269,167.02 | 647,812.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 669,091.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 17.0% | 17.0% | 17.1% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 5.7% | 5.7% | 5.7% |

8B. Calculating the District's Deficit Spending Percentages

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

| Fiscal Year | Projected Year Totals | | 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 (2014-15) | (556,612.00) | 19,082,621.00 | 2.9% | Met |
| 1st Subsequent Year (2015-16) | 18,819.00 | 20,111,470.00 | N/A | Met |
| 2nd Subsequent Year (2016-17) | (907,829.00) | 20,352,269.00 | 4.5% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | | Status |
|-------------------------------|---|--|--------|
| | | | |
| Current Year (2014-15) | 9,559,706.00 | | Met |
| 1st Subsequent Year (2015-16) | 9,283,817.00 | | Met |
| 2nd Subsequent Year (2016-17) | 8,502,810.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|---|--|--------|
| | | | |
| Current Year (2014-15) | 8,868,411.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

| | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 2,370 | 2,375 | 2,321 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

| | Current Year Projected Year Totals (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 28,188,744.00 | 28,688,559.00 | 29,058,087.00 |
| 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) | 28,188,744.00 | 28,688,559.00 | 29,058,087.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 845,662.32 | 860,656.77 | 871,742.61 |
| 6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 845,662.32 | 860,656.77 | 871,742.61 |

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 Projected Year Totals (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---|--|----------------------------------|----------------------------------|
| (Unrestricted resources 0000-1999 except Line 4) | | | |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 4,792,086.00 | 4,880,901.00 | 4,964,510.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 4,792,086.00 | 4,880,901.00 | 4,964,510.00 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 17.00% | 17.01% | 17.08% |
| District's Reserve Standard (Section 10B, Line 7): | 845,662.32 | 860,656.77 | 871,742.61 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2014-15) | (2,797,482.00) | (2,801,997.00) | 0.2% | 4,515.00 | Met |
| 1st Subsequent Year (2015-16) | (2,817,369.00) | (2,414,880.00) | -14.3% | (402,489.00) | Not Met |
| 2nd Subsequent Year (2016-17) | (3,032,535.00) | (2,975,528.00) | -1.9% | (57,007.00) | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2014-15) | 231,309.00 | 231,309.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2015-16) | 208,686.00 | 208,686.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2016-17) | 86,395.00 | 86,395.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2015-16) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2016-17) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Decreased caused by multi grant programs ending and Prop 39 funds not being budgeted to expend until a State approved plan is in place.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

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

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

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

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

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

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

Explanation:
(Required if Yes)

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

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

| First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|----------------|
| 2,789,512.00 | 2,789,512.00 |
| 2,789,512.00 | 2,789,512.00 |

| Actuarial | Actuarial |
|--------------|--------------|
| Jul 01, 2012 | Jul 01, 2012 |

3. OPEB Contributions

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

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

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

| | |
|------------|------------|
| 427,951.00 | 429,227.00 |
| 346,767.00 | 346,767.00 |
| 189,566.00 | 189,566.00 |

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

| | |
|------------|------------|
| 278,990.00 | 278,990.00 |
| 292,489.00 | 292,489.00 |
| 248,041.00 | 248,041.00 |

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

| | |
|----|----|
| 55 | 56 |
| 46 | 46 |
| 32 | 32 |

4. Comments:

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

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

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

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

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

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

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

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

2. Self-Insurance Liabilities

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

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| | |
| | |

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

b. Amount contributed (funded) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

| First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
| | |
| | |
| | |
| | |
| | |
| | |

4. Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 150.7 | 154.1 | 153.1 | 152.1 |

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--------|
| 96,881 |
|--------|

7. Amount included for any tentative salary schedule increases

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| 382,628 | Ongoing | Ongoing |

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,611,874 | 1,773,061 | 1,950,368 |
| 82.2% | 74.8% | 68.0% |
| 21.5% | -9.1% | -9.1% |

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

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

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

If Yes, explain the nature of the new costs:

| | | |
|---------|---------|---------|
| Yes | | |
| 507,168 | Ongoing | Ongoing |

Tentative agreement with GTA for 4% on the salary schedule increase and \$500 per year on the district health insurance cap. Scheduled to be presented to board for approval on March 11, 2015.

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 75,293 | 76,422 | 77,568 |
| -28.2% | 1.5% | 1.5% |

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 169.9 | 171.3 | 170.6 | 169.9 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 14, 2015

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:

Dec 17, 2014

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

n/a

If Yes, date of budget revision board adoption:

Dec 10, 2014

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

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

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

Yes

Yes

Yes

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")

172,767

319,369

319,369

3.0%

3.0%

0.0%

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 844,091 | 928,500 | 1,021,350 |
| 81.6% | 74.2% | 67.4% |
| 12.0% | -9.1% | -9.1% |

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

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

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

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

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

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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 62,693 | 63,633 | 64,587 |
| -8.8% | 1.5% | 1.5% |

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

Classified (Non-management) - Other

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

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2013-14) | Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 29.0 | 29.0 | 29.0 | 29.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

**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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 331,199 | 364,319 | 400,751 |
| 71.8% | 65.3% | 59.3% |
| 6.4% | -9.1% | -9.1% |

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

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

| Current Year (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 40,830 | 41,442 | 42,064 |
| 53.4% | 1.5% | 1.5% |

**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 (2014-15) | 1st Subsequent Year (2015-16) | 2nd Subsequent Year (2016-17) |
|---------------------------|----------------------------------|----------------------------------|
| No | No | No |
| | | |
| | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a 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?

Yes

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)

End of School District Second Interim Criteria and Standards Review