

# 2014-2015



## GATEWAY UNIFIED SCHOOL DISTRICT



## PRELIMINARY BUDGET

Presented to the Board of Trustees  
June 11, 2014

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

# GATEWAY UNIFIED SCHOOL DISTRICT

## 2014-2015 PRELIMINARY BUDGET



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June 11, 2014

# **GATEWAY UNIFIED SCHOOL DISTRICT**

## **2014-2015 PRELIMINARY BUDGET**

### **TABLE OF CONTENTS**

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<b>GENERAL FUND</b>	<b>Page #</b>
Budget Composition	1
Budget Summary	2
Budget Assumptions	3
Governor's Budget	4
Budget Revenue Detail	5
General Fund Revenues and Expenditures (Chart)	7
Components of LCFF Entitlement (Chart)	8
Comparison of Revenues and Expenditures	9
Ending Fund Balance Comparison	10
Multi-Year Budget Assumptions	11
Other Funds	12
Board Action	13
Definition of Funds	14
Definition of Revenue Components	16
Definition of Expenditure Categories	17
 <b>STATE FORMS</b>	
General Fund	18
Cafeteria	21
Special Reserve Post-Employment	24
Building Fund	26
Capital Facilities Fund	25
Capital Outlay Fund	30
Bond Interest & Redemption Fund	32
Foundation Trust Fund	34
Average Daily Attendance	36
Cashflow	37
Certification	42
Workers' Compensation Certification	46
Minimum Classroom Compensation	47
Schedule of Long-Term Liabilities	49
Indirect Cost Rate Worksheet	50
Lottery Report	54
Multiyear Projections	55
No Child left Behind MOE	61
Summary of Interfund Activities	63
Criteria and Standards Review	67

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET COMPOSITION  
June 11, 2014**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. 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.

School districts are required to adopt their budget for the 2014-2015 school year by June 30, 2014. Actual revenue and expenses were compared with the 2<sup>nd</sup> Interim budget and budget revisions were made accordingly to reflect the estimated 2013-2014 unaudited actuals. These are figures that appear as Estimated Actuals.

The budget is presented based on the Governor's May 2014 Revise. 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 PRELIMINARY GENERAL FUND BUDGET SUMMARY**  
**June 11, 2014**

	2013-14 ESTIMATED ACTUALS	2014-15 PRELIMINARY BUDGET
<b>Funded Average Daily Attendance (ADA)</b>		
<b>REVENUES</b>		
LCFF	18,330,431	19,194,142
Federal Revenues	2,702,753	2,742,874
Other State Revenues	1,680,557	1,086,647
Other Local Revenues	3,101,160	2,967,572
<b>TOTAL REVENUES</b>	<b>25,814,901</b>	<b>25,991,235</b>
<b>EXPENDITURES</b>		
Certificated Salaries	10,508,571	10,507,613
Classified Salaries	5,066,605	5,147,794
Employee Benefits	4,768,951	5,028,520
Books and Supplies	1,852,253	2,220,545
Services, Other Operating Exp	3,070,987	3,841,251
Capital Outlay	356,256	165,949
Other Outgo	(52,700)	(54,100)
Transfer of Indirect/Direct Support	142,031	59,130
<b>TOTAL EXPENDITURES</b>	<b>25,712,954</b>	<b>26,916,702</b>
<b>EXCESS(DEFICIENCY)OF</b>		
REVENUES	101,947	(925,467)
<b>OTHER FINANCING SOURCES IN</b>	311,021	251,358
<b>OTHER FINANCING SOURCES OUT</b>	(273,700)	0
<b>NET INCREASE(DECREASE) IN</b>		
FUND BALANCE	139,268	(674,109)
<b>BEGINNING BALANCE</b>	0	0
<b>AUDIT ADJUSTMENTS</b>	0	0
<b>ENDING FUND BALANCE</b>	<b>139,268</b>	<b>(674,109)</b>

<b>Components of Ending Fund Balance</b>		
Revolving Cash	11,900	11,900
Economic Uncertainties	4,475,749	3,236,560
Board Designated/Assigned	3,658,672	4,575,839
Designated Unrealized Gains	0	0
Restricted	1,541,441	1,189,354
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS  
June 11, 2014**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Preliminary 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 Preliminary Budget was prepared using the following assumptions:

**REVENUE ASSUMPTIONS:**

1. ADA projected to decrease in 2014-2015 and 1<sup>st</sup>/2<sup>nd</sup> subsequent years using a 1.44% trend for 2014-2015; 2.19% trend for 2015-2016 and .87% trend for 2016-2017
2. 74.24% unduplicated pupil count
3. LCFF “Gap” funding has been budgeted at 28.05% for 2014-2015, 7.8% for 2015-2016 and 8.4% for 2016-2017
4. LCFF funding of \$19,591,590, with about \$1,739,066 allocated to Supplemental and Concentration Grants
5. Lottery is projected at \$157.00 per ADA: \$126.00 unrestricted, \$31.00 restricted
6. Mandated Block Grant funding has been budgeted for 2014-2015
7. PEP Grant expires September 30, 2014
8. No Forest Reserve budgeted for 2014-2015 and 1<sup>st</sup>/2<sup>nd</sup> subsequent years

**EXPENDITURE ASSUMPTIONS:**

1. Priorities funded
2. Step and Column salary increases included
3. Salary driven benefits budgeted according to staff changes
4. Economic Uncertainties budgeted at 17%
5. Expenditures budgeted to support Local Control and Accountability Plan (LCAP)
6. STRS and PERS increases budgeted
7. Routine Restricted Maintenance budgeted in 1<sup>st</sup>/2<sup>nd</sup> subsequent years to meet required 3% minimum contribution
8. PEP Grant Expires September 30, 2014
9. First 5 Shasta Grant Expires June 30, 2015
10. Common Core funds budgeted to be expended by June 30, 2015
11. Continue to evaluate budget for further possible reductions



**GATEWAY UNIFIED SCHOOL DISTRICT  
GOVERNOR'S BUDGET  
June 11, 2014**

Governor Brown released the May Revision with very little change from the January proposal. Of note, the most significant change is the proposal that school districts and employees pay a higher percentage to the State Teachers Retirement System (STRS) due to their projected unfunded liability.

			Pre-PEPRA	Post-PEPRA	
	Year	Employer	Employee		State
Current	2013-14	8.25%	8.00%	8.00%	3.041%
Proposed	2014-15	9.50%	8.15%	8.08%	3.45%
	2015-16	11.10%	9.20%	8.56%	4.89%
	2016-17	12.70%	10.25%	9.21%	6.33%
	2017-18	14.30%	10.25%	9.21%	6.33%
	2018-19	15.90%	10.25%	9.21%	6.33%
	2019-20	17.50%	10.25%	9.21%	6.33%
	2020-21	19.10%	10.25%	9.21%	6.33%

This proposal was a surprise to all school districts. Prior to the May Revision, schools were lead to believe that the higher rates would begin in 2015-2016. At this time it is still in the proposal stage and has not yet been approved by the Legislature. The District has budgeted for the increased rate in case it passes.

The May Revision also included the potential California Public Employee Retirement System (PERS) rates. "Classic" members continue to pay 7% and new members pay 6%, which may fluctuate from year to year.

Actual		Projected					
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.442%	11.771%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

The May Revision projects GAP funding at a rate of 28.05% for 2014-2015 and to pay down State deferrals to schools. There are conflicting GAP funding rates for the out years and the District has elected to use the more conservative, 7.8% for 2015-2016 and 8.4% for 2016-2017.



**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2014-2015 PRELIMINARY BUDGET REVENUE DETAIL**  
**June 11, 2014**

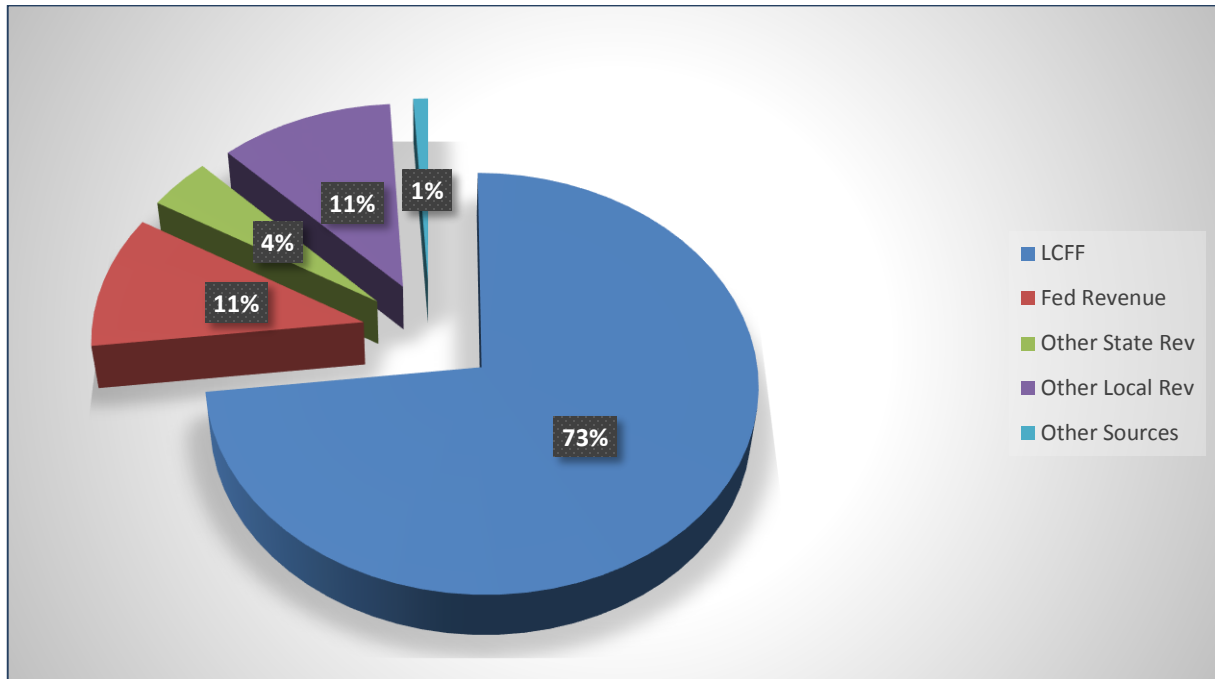
OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>REVENUE LIMIT: 8010-8099</b>			
8011	0000	LCFF	10,920,039
8012	1400	Education Protection Account	2,354,861
8021	0000	Home Owners Exemption	161,228
8022	0000	Timber Yield Tax	21,347
8041	0000	Secured Roll Taxes	8,429,496
8042	0000	Unsecured Roll	497,108
8043	0000	Prior Year Taxes	6,006
8044	0000	Supplemental Taxes	38,036
8045	0000	ERAF	(1,236,772)
8047	0000	RDA Funds -Tax Portion	936,753
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,933,960)
<b>SUBTOTAL</b>			<b>19,194,142</b>
<b>FEDERAL: 8100-8299</b>			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	521,252
8181	3311	Special Ed: IDEA Part B (Private School ISPs)	1,584
8182	3315	Special Ed: IDEA Preschool Non-RIS	138,604
8290	3010	Title I	1,576,049
8290	3550	Voc & Applied Secondary	38,950
8290	4035	Title II Part A Teacher Quality	246,600
8290	4510	Indian Education	58,116
8290	5640	Medi-Cal	66,000
8290	5810	PEP Grant	95,719
<b>SUBTOTAL</b>			<b>2,742,874</b>



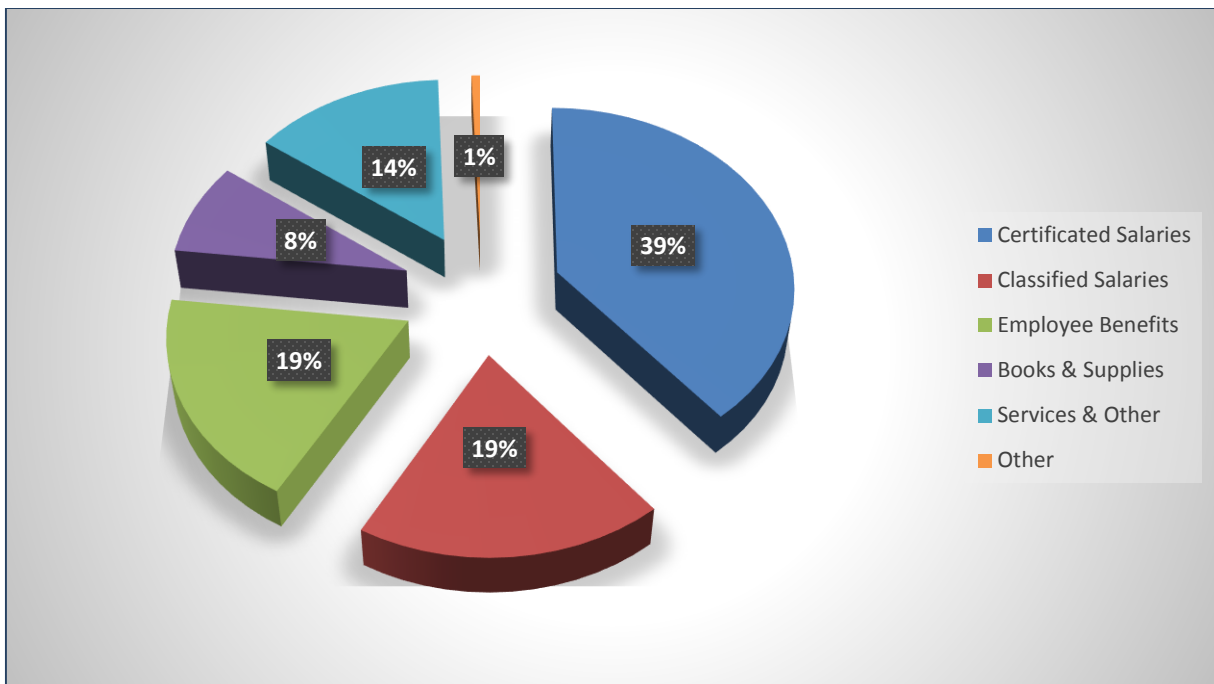
**GATEWAY UNIFIED SCHOOL DISTRICT**  
**2014-2015 PRELIMINARY BUDGET REVENUE DETAIL**  
**June 11, 2014**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
<b>STATE: 8300-8599</b>			
8550	0809	Mandated Costs	87,606
8560	1100	Lottery - Unrestricted	308,528
8560	6300	Lottery - Restricted	75,908
8590	0121	Pupil Testing	1,500
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
8590	6230	CA Prop 39	127,861
8590	7010	Ag Grant	13,212
8590	7210	National American Indian Ed	73,032
<b>SUBTOTAL</b>			<b>1,086,647</b>
<b>LOCAL REVENUE: 8600-8799</b>			
8639	0070	Athletics	22,000
8650	0000-0954	Lease Income	158,060
8660	0000	Interest Income	40,000
8677	0000	Other Local Income	148,392
8677	6350	ROC/P	136,064
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,383,033
8699	0000	Other Local Income	93,678
8699	7230	Transportation	2,000
8699	9005	First 5 Shasta	72,456
8699	9105	Site Specific	16,623
8699	9073-9086	CVHS Athletics	42
8699	9265-9286	CVHS Site Specific	6
8792	6500	Special Ed Apportionment from SCOE	863,915
<b>SUBTOTAL</b>			<b>2,967,572</b>

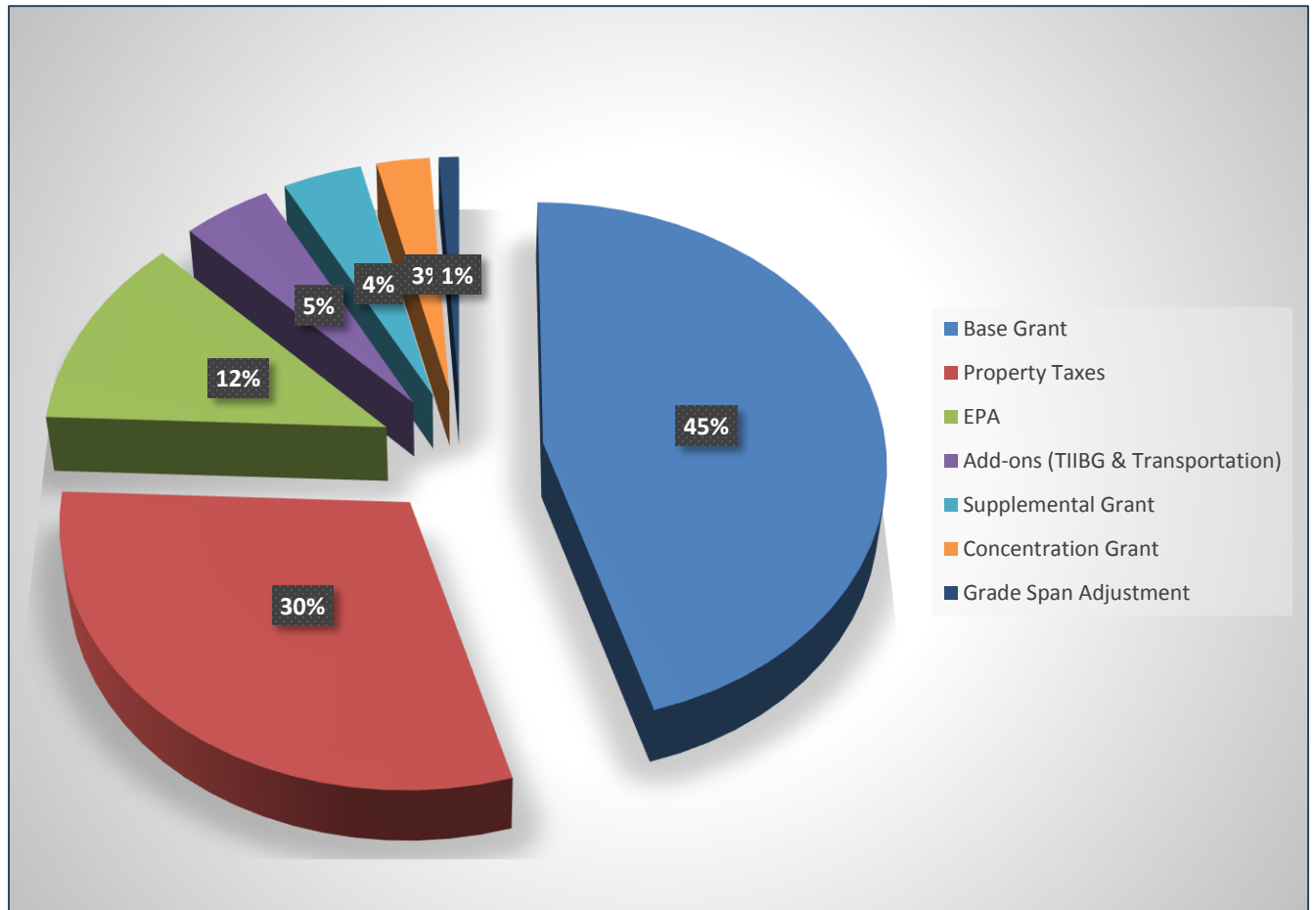
## Revenue



## Expenditures



## Components of LCFF Entitlement



**GATEWAY UNIFIED SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2014-15 PRELIMINARY BUDGET  
June 11, 2014**

		13-14 Second Interim Budget			13-14 Estimated Actuals			14-15 Preliminary Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
<b>REVENUES</b>													
Revenue Limit Sources	8010 - 8099	17,912,534	0	17,912,534	18,330,431	0	18,330,431	19,194,142	0	19,194,142	863,711	0	863,711
Federal Revenues	8100 - 8299	142,154	3,071,361	3,213,515	134,885	2,567,868	2,702,753	0	2,742,874	2,742,874	(134,885)	175,006	40,121
Other State Revenues	8300 - 8599	511,487	1,168,411	1,679,898	512,146	1,168,411	1,680,557	470,666	615,981	1,086,647	(41,480)	(552,430)	(593,910)
Other Local Revenues	8600 - 8799	822,940	2,223,819	3,046,759	872,761	2,228,399	3,101,160	631,545	2,336,027	2,967,572	(241,216)	107,628	(133,588)
Interfund Transfers In	8910 - 8929	311,021	0	311,021	311,021	0	311,021	251,358	0	251,358	(59,663)	0	(59,663)
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,223,247)	2,223,247	0	(2,223,247)	2,223,247	0	(2,618,186)	2,618,186	0	(394,939)	394,939	0
<b>TOTAL REVENUES</b>		<b>17,476,889</b>	<b>8,686,838</b>	<b>26,163,727</b>	<b>17,937,997</b>	<b>8,187,925</b>	<b>26,125,922</b>	<b>17,929,525</b>	<b>8,313,068</b>	<b>26,242,593</b>	<b>(8,472)</b>	<b>125,143</b>	<b>116,671</b>
<b>EXPENDITURES</b>													
Certificated Salaries	1000 - 1999	8,249,900	2,262,583	10,512,483	8,243,132	2,265,439	10,508,571	8,303,698	2,203,915	10,507,613	60,566	(61,524)	(958)
Classified Salaries	2000 - 2999	3,009,214	2,057,712	5,066,926	3,010,615	2,055,990	5,066,605	3,072,195	2,075,599	5,147,794	61,580	19,609	81,189
Employee Benefits	3000 - 3999	3,643,856	1,121,909	4,765,765	3,646,523	1,122,428	4,768,951	3,776,143	1,252,377	5,028,520	129,620	129,949	259,569
Books and Supplies	4000 - 4999	1,060,692	1,115,734	2,176,426	1,033,876	818,377	1,852,253	1,310,290	910,255	2,220,545	276,414	91,878	368,292
Services, Other Operating Expenses	5000 - 5999	1,920,394	1,185,390	3,105,784	1,907,046	1,163,941	3,070,987	1,920,768	1,920,483	3,841,251	13,722	756,542	770,264
Capital Outlay	6000 - 6599	249,138	71,500	320,638	221,614	134,642	356,256	68,520	97,429	165,949	(153,094)	(37,213)	(190,307)
Other Outgo (excluding indirect)	7100 - 7499	106,446	13,725	120,171	106,446	35,585	142,031	56,525	2,605	59,130	(49,921)	(32,980)	(82,901)
Direct Support / Indirect Costs	7300 - 7399	(312,029)	256,379	(55,650)	(298,039)	245,339	(52,700)	(256,592)	202,492	(54,100)	41,447	(42,847)	(1,400)
Interfund Transfers Out	7610 - 7629	273,700	0	273,700	273,700	0	273,700	0	0	0	(273,700)	0	(273,700)
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>18,201,311</b>	<b>8,084,932</b>	<b>26,286,243</b>	<b>18,144,913</b>	<b>7,841,741</b>	<b>25,986,654</b>	<b>18,251,547</b>	<b>8,665,155</b>	<b>26,916,702</b>	<b>106,634</b>	<b>823,414</b>	<b>930,048</b>
NET INCREASE/DECREASE IN FUND BALANCE		(724,422)	601,906	(122,516)	(206,916)	346,184	139,268	(322,022)	(352,087)	(674,109)	(115,106)	(698,271)	(813,377)
<b>BEGINNING BALANCE</b>		<b>8,353,237</b>	<b>1,195,257</b>	<b>9,548,494</b>	<b>8,353,237</b>	<b>1,195,257</b>	<b>9,548,494</b>	<b>8,146,321</b>	<b>1,541,441</b>	<b>9,687,762</b>	<b>(206,916)</b>	<b>346,184</b>	<b>139,268</b>
Audit/Other Restatement Adjustments		0	0	0	0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>		<b>7,628,815</b>	<b>1,797,163</b>	<b>9,425,978</b>	<b>8,146,321</b>	<b>1,541,441</b>	<b>9,687,762</b>	<b>7,824,299</b>	<b>1,189,354</b>	<b>9,013,653</b>	<b>(322,022)</b>	<b>(352,087)</b>	<b>(674,109)</b>
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		11,900	-	11,900	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		4,468,661	-	4,468,661	4,417,731	-	4,417,731	4,575,839	-	4,575,839	158,108	-	158,108
Board Designated		3,148,254	-	3,148,254	3,716,690	-	3,716,690	3,236,560	-	3,236,560	(480,130)	-	(480,130)
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,797,163	1,797,163	-	1,541,441	1,541,441	-	1,189,354	1,189,354	-	(352,087)	(352,087)
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>7,628,815</b>	<b>1,797,163</b>	<b>9,425,978</b>	<b>8,146,321</b>	<b>1,541,441</b>	<b>9,687,762</b>	<b>7,824,299</b>	<b>1,189,354</b>	<b>9,013,653</b>	<b>(322,022)</b>	<b>(352,087)</b>	<b>(674,109)</b>

Revenue Limit ADA

2479.56

2479.51

2378.11

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

	<b>2013-14 ESTIMATED ACTUALS</b>	<b>2014-15 PRELIMINARY BUDGET</b>
<b>REVOLVING CASH/STORES/PREPAIDS</b>	<b>11,900</b>	<b>11,900</b>
<b>UNREALIZED GAINS</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC UNCERTAINTY</b>	<b>4,475,749</b>	<b>4,575,839</b>
<b>RESTRICTED</b>		
NCLB Title I	0	183,039
NCLB Title II	0	24,660
Medi-Cal	289,184	293,209
PEP Grant	0	0
Calif Clean Energy - Prop 39	127,861	0
Lottery - Restricted	297,292	310,200
Common Core	321,795	0
RDA Funds	449,397	349,397
Gen Ed Site Specific	55,912	28,849
<b>TOTAL RESTRICTED</b>	<b>1,541,441</b>	<b>1,189,354</b>
<b>BOARD DESIGNATED</b>		
2014-15 Deficit	674,109	0
2015-16 Deficit	872,105	872,105
2016-17 Deficit	0	1,235,732
2014-15 GAP Funding	1,260,445	0
2015-16 GAP Funding	170,927	170,927
2016-17 GAP Funding	0	70,169
EPA Funds	172,163	87,542
Forest Reserve	445,836	396,754
Mandated Costs	63,087	403,331
<b>TOTAL BOARD DESIGNATED</b>	<b>3,658,672</b>	<b>3,236,560</b>
<b>UNDESIGNATED/UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>
<b>TOTAL ENDING BALANCE</b>	<b>9,687,762</b>	<b>9,013,653</b>

**2014-15 PRELIMINARY  
MULTI-YEAR PROJECTION  
Gateway Unified School District**

		2014-15 Preliminary			2015-16 Projected			2016-17 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue	8010 - 8099	19,194,142	0	19,194,142	19,365,069	0	19,365,069	19,435,238	0	19,435,238
Federal Revenues	8100 - 8299	0	2,742,874	2,742,874	0	2,437,306	2,437,306	0	2,437,306	2,437,306
Other State Revenues	8300 - 8599	470,666	615,981	1,086,647	376,303	614,318	990,621	771,125	613,672	1,384,797
Other Local Revenues	8600 - 8799	631,545	2,336,027	2,967,572	634,465	2,317,107	2,951,572	470,056	2,237,300	2,707,356
Interfund Transfers In	8910 - 8929	251,358	0	251,358	213,686	0	213,686	86,395	0	86,395
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,618,186)	2,618,186	0	(2,118,186)	2,118,186	0	(2,718,186)	2,718,186	0
<b>TOTAL REVENUES</b>		<b>17,929,525</b>	<b>8,313,068</b>	<b>26,242,593</b>	<b>18,471,337</b>	<b>7,486,917</b>	<b>25,958,254</b>	<b>18,044,628</b>	<b>8,006,464</b>	<b>26,051,092</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	8,303,698	2,203,915	10,507,613	8,256,438	2,180,415	10,436,853	8,306,212	2,202,017	10,508,229
Classified Salaries	2000 - 2999	3,072,195	2,075,599	5,147,794	3,072,195	2,059,685	5,131,880	3,104,916	2,034,712	5,139,628
Employee Benefits	3000 - 3999	3,776,143	1,252,377	5,028,520	3,807,231	1,295,723	5,102,954	3,910,920	1,365,423	5,276,343
Step and Column		0	0	0	150,809	56,163	206,972	153,070	57,006	210,076
Books and Supplies	4000 - 4999	1,310,290	910,255	2,220,545	1,359,950	622,449	1,982,399	1,590,458	614,374	2,204,832
Services, Other Operating Expenses	5000 - 5999	1,920,768	1,920,483	3,841,251	2,070,768	1,824,983	3,895,751	2,070,768	1,816,203	3,886,971
Capital Outlay	6000 - 6599	68,520	97,429	165,949	68,520	0	68,520	68,520	0	68,520
Direct Support / Indirect Costs	7300 - 7399	(256,592)	202,492	(54,100)	(252,295)	198,195	(54,100)	(249,127)	195,027	(54,100)
Other Outgo	7100 - 7499	56,525	2,605	59,130	56,525	2,605	59,130	43,720	2,605	46,325
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>18,251,547</b>	<b>8,665,155</b>	<b>26,916,702</b>	<b>18,590,141</b>	<b>8,240,218</b>	<b>26,830,359</b>	<b>18,999,457</b>	<b>8,287,367</b>	<b>27,286,824</b>
NET INCREASE/DECREASE IN FUND BALANCE		(322,022)	(352,087)	(674,109)	(118,804)	(753,301)	(872,105)	(954,829)	(280,903)	(1,235,732)
<b>BEGINNING BALANCE</b>		<b>8,146,321</b>	<b>1,541,441</b>	<b>9,687,762</b>	<b>7,824,299</b>	<b>1,189,354</b>	<b>9,013,653</b>	<b>7,705,495</b>	<b>436,053</b>	<b>8,141,548</b>
<b>Audit Adjustment</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>7,824,299</b>	<b>1,189,354</b>	<b>9,013,653</b>	<b>7,705,495</b>	<b>436,053</b>	<b>8,141,548</b>	<b>6,750,666</b>	<b>155,150</b>	<b>6,905,816</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	4,575,839	-	4,575,839	4,561,161	-	4,561,161	4,638,760	-	4,638,760
Board Designated/Assigned	3,236,560	-	3,236,560	3,132,434	-	3,132,434	2,100,006	-	2,100,006
Restricted	-	1,189,354	1,189,354	-	436,053	436,053	-	155,150	155,150
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>7,824,299</b>	<b>1,189,354</b>	<b>9,013,653</b>	<b>7,705,495</b>	<b>436,053</b>	<b>8,141,548</b>	<b>6,750,666</b>	<b>155,150</b>	<b>6,905,816</b>

% EUR to Expenditures

29.02%

28.67%

24.70%

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

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

7,812,399	-	7,812,399	7,693,595	-	7,693,595	6,738,766	-	6,738,766
		N/A			(118,804)			(954,829)

Funded LCFF / Revenue Limit ADA

2,378.11

2,344.61

2293.63

**GATEWAY UNIFIED SCHOOL DISTRICT  
OTHER FUNDS  
June 11, 2014**

**CAFETERIA:**

2014-2015 Projected Ending Balance: **\$86,725**

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:**

2014-2015 Projected Ending Balance: **\$404,732**

**BUILDING FUND:**

2014-2015 Projected Ending Balance: **\$203,454**

**CAPITAL FACILITIES FUND:**

2014-2015 Projected Ending Balance: **\$674,788**

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

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

**BOND INTEREST AND REDEMPTION FUND:**

2014-2015 Projected Ending Balance: **\$553,131**

**FOUNDATION TRUST FUND:**

2014-2015 Projected Ending Balance: **\$20,873**

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
June 11, 2014**

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

In certifying the 2014-2015 Preliminary 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 Preliminary Budget Report with a positive certification.





## **DEFINITION OF FUNDS**

### **General Fund (01)**

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

### **Cafeteria Fund (13)**

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

### **Special Reserve Fund for Postemployment Benefits (20)**

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

### **Building Fund (21)**

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

### **Capital Facilities Fund (Developer Fees) (25)**

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

### **Special Reserve Fund (40)**

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

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

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

**Bond Interest & Redemption Fund (51 & 52)**

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

**Foundation Trust Fund (73)**

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

## **DEFINITION OF REVENUE COMPONENTS**

### **Local Control Funding Formula (LCFF)**

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

### **Federal Revenues**

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

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

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

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

### **State Revenues**

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

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

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

## DEFINITION OF EXPENDITURE CATEGORIES

### General

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

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

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

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

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

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

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

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

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,330,431.00	0.00	18,330,431.00	19,194,142.00	0.00	19,194,142.00	4.7%
2) Federal Revenue		8100-8299	134,885.00	2,567,868.00	2,702,753.00	0.00	2,742,874.00	2,742,874.00	1.5%
3) Other State Revenue		8300-8599	512,146.00	1,168,411.00	1,680,557.00	470,666.00	615,981.00	1,086,647.00	-35.3%
4) Other Local Revenue		8600-8799	872,761.00	2,228,399.00	3,101,160.00	631,545.00	2,336,027.00	2,967,572.00	-4.3%
5) TOTAL, REVENUES			19,850,223.00	5,964,678.00	25,814,901.00	20,296,353.00	5,694,882.00	25,991,235.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,243,132.00	2,265,439.00	10,508,571.00	8,303,698.00	2,203,915.00	10,507,613.00	0.0%
2) Classified Salaries		2000-2999	3,010,615.00	2,055,990.00	5,066,605.00	3,072,195.00	2,075,599.00	5,147,794.00	1.6%
3) Employee Benefits		3000-3999	3,646,523.00	1,122,428.00	4,768,951.00	3,776,143.00	1,252,377.00	5,028,520.00	5.4%
4) Books and Supplies		4000-4999	1,033,876.00	818,377.00	1,852,253.00	1,310,290.00	910,255.00	2,220,545.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	1,907,046.00	1,163,941.00	3,070,987.00	1,920,768.00	1,920,483.00	3,841,251.00	25.1%
6) Capital Outlay		6000-6999	221,614.00	134,642.00	356,256.00	68,520.00	97,429.00	165,949.00	-53.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	106,446.00	35,585.00	142,031.00	56,525.00	2,605.00	59,130.00	-58.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(298,039.00)	245,339.00	(52,700.00)	(256,592.00)	202,492.00	(54,100.00)	2.7%
9) TOTAL, EXPENDITURES			17,871,213.00	7,841,741.00	25,712,954.00	18,251,547.00	8,665,155.00	26,916,702.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,979,010.00	(1,877,063.00)	101,947.00	2,044,806.00	(2,970,273.00)	(925,467.00)	-1007.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	311,021.00	0.00	311,021.00	251,358.00	0.00	251,358.00	-19.2%
b) Transfers Out		7600-7629	273,700.00	0.00	273,700.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(2,223,247.00)	2,223,247.00	0.00	(2,618,186.00)	2,618,186.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,185,926.00)	2,223,247.00	37,321.00	(2,366,828.00)	2,618,186.00	251,358.00	573.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(206,916.00)	346,184.00	139,268.00	(322,022.00)	(352,087.00)	(674,109.00)	-584.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,353,237.00	1,195,257.00	9,548,494.00	8,146,321.00	1,541,441.00	9,687,762.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,353,237.00	1,195,257.00	9,548,494.00	8,146,321.00	1,541,441.00	9,687,762.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,353,237.00	1,195,257.00	9,548,494.00	8,146,321.00	1,541,441.00	9,687,762.00	1.5%
2) Ending Balance, June 30 (E + F1e)			8,146,321.00	1,541,441.00	9,687,762.00	7,824,299.00	1,189,354.00	9,013,653.00	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,541,441.00	1,541,441.00	0.00	1,189,354.00	1,189,354.00	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,658,672.00	0.00	3,658,672.00	3,236,560.00	0.00	3,236,560.00	-11.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,475,749.00	0.00	4,475,749.00	4,575,839.00	0.00	4,575,839.00	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	183,039.00
4035	NCLB: Title II, Part A, Teacher Quality	0.00	24,660.00
5640	Medi-Cal Billing Option	289,184.00	293,209.00
6230	California Clean Energy Jobs Act	127,861.00	0.00
6300	Lottery: Instructional Materials	297,292.00	310,200.00
7405	Common Core State Standards Implementation	321,795.00	0.00
9010	Other Restricted Local	505,309.00	378,246.00
Total, Restricted Balance		<u>1,541,441.00</u>	<u>1,189,354.00</u>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	926,000.00	930,000.00	0.4%
3) Other State Revenue		8300-8599	73,870.00	75,000.00	1.5%
4) Other Local Revenue		8600-8799	196,870.00	196,700.00	-0.1%
5) TOTAL, REVENUES			1,196,740.00	1,201,700.00	0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	446,973.00	457,409.00	2.3%
3) Employee Benefits		3000-3999	158,755.00	159,245.00	0.3%
4) Books and Supplies		4000-4999	541,668.00	551,360.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	54,923.00	54,398.00	-1.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,700.00	54,100.00	2.7%
9) TOTAL, EXPENDITURES			1,255,019.00	1,276,512.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,279.00)	(74,812.00)	28.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,279.00)	(74,812.00)	28.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,816.00	161,537.00	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,816.00	161,537.00	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,816.00	161,537.00	-26.5%
2) Ending Balance, June 30 (E + F1e)			161,537.00	86,725.00	-46.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	161,537.00	86,725.00	-46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	161,537.00	86,725.00
Total, Restricted Balance		161,537.00	86,725.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	2,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	273,700.00	0.00	-100.0%
b) Transfers Out		7600-7629	311,021.00	251,358.00	-19.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,321.00)	(251,358.00)	573.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,321.00)	(249,358.00)	606.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,411.00	654,090.00	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,411.00	654,090.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			689,411.00	654,090.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			654,090.00	404,732.00	-38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	654,090.00	404,732.00	-38.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800.00	1,500.00	87.5%
5) TOTAL, REVENUES			800.00	1,500.00	87.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	266,049.00	15,000.00	-94.4%
6) Capital Outlay		6000-6999	375,664.00	313,579.00	-16.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,317,936.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,964,649.00	333,579.00	-94.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,963,849.00)	(332,079.00)	-94.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,300,281.00	0.00	-100.0%
b) Uses		7630-7699	14,400.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,285,881.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			322,032.00	(332,079.00)	-203.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	213,501.00	535,533.00	150.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213,501.00	535,533.00	150.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213,501.00	535,533.00	150.8%
2) Ending Balance, June 30 (E + F1e)			535,533.00	203,454.00	-62.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	535,533.00	203,454.00	-62.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,135.00	201,400.00	29.8%
5) TOTAL, REVENUES			155,135.00	201,400.00	29.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,875.00	26,955.00	69.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	574,607.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			590,482.00	26,955.00	-95.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(435,347.00)	174,445.00	-140.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,700.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,700.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(438,047.00)	174,445.00	-139.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	938,390.00	500,343.00	-46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			938,390.00	500,343.00	-46.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			938,390.00	500,343.00	-46.7%
2) Ending Balance, June 30 (E + F1e)			500,343.00	674,788.00	34.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	500,343.00	674,788.00	34.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,159.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,159.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5.00	(2,154.00)	-43180.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5.00	(2,154.00)	-43180.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,149.00	2,154.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149.00	2,154.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149.00	2,154.00	0.2%
2) Ending Balance, June 30 (E + F1e)			2,154.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,154.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,059.00	11,928.00	-1.1%
4) Other Local Revenue		8600-8799	855,182.00	883,610.00	3.3%
5) TOTAL, REVENUES			867,241.00	895,538.00	3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,478,196.00	1,598,121.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,478,196.00	1,598,121.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(610,955.00)	(702,583.00)	15.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(610,955.00)	(702,583.00)	15.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,866,669.00	1,255,714.00	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,866,669.00	1,255,714.00	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,866,669.00	1,255,714.00	-32.7%
2) Ending Balance, June 30 (E + F1e)			1,255,714.00	553,131.00	-56.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,255,714.00	553,131.00	-56.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,073.00	440.00	-96.0%
5) TOTAL, REVENUES			11,073.00	440.00	-96.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,923.00	79,289.00	174.1%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			28,923.00	79,289.00	174.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,850.00)	(78,849.00)	341.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(17,850.00)	(78,849.00)	341.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	117,572.00	99,722.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,572.00	99,722.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			117,572.00	99,722.00	-15.2%
2) Ending Net Position, June 30 (E + F1e)			99,722.00	20,873.00	-79.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	99,722.00	20,873.00	-79.1%

Description	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	2,362.24	2,348.50	2,462.51	2,328.10	2,314.56	2,361.11
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</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	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,362.24	2,348.50	2,462.51	2,328.10	2,314.56	2,361.11
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	5.77	5.77	5.77	5.77	5.77	5.77
b. Special Education-Special Day Class	11.23	11.23	11.23	11.23	11.23	11.23
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	17.00	17.00	17.00	17.00	17.00	17.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	2,379.24	2,365.50	2,479.51	2,345.10	2,331.56	2,378.11
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	205,383.00	0.00	205,383.00	67,342.00	0.00	272,725.00
Work in Progress	197,547.00	0.00	197,547.00	18,724.00	213,336.00	2,935.00
Total capital assets not being depreciated	402,930.00	0.00	402,930.00	86,066.00	213,336.00	275,660.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	68,911,356.00	0.00	68,911,356.00	306,336.00	0.00	69,217,692.00
Equipment	3,467,511.00	0.00	3,467,511.00	27,823.00	0.00	3,495,334.00
Total capital assets being depreciated	72,378,867.00	0.00	72,378,867.00	334,159.00	0.00	72,713,026.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(21,863,255.00)	0.00	(21,863,255.00)	(1,639,176.00)	3,183.00	(23,505,614.00)
Equipment	(2,514,406.00)	0.00	(2,514,406.00)	(206,958.00)	0.00	(2,721,364.00)
Total accumulated depreciation	(24,377,661.00)	0.00	(24,377,661.00)	(1,846,134.00)	3,183.00	(26,226,978.00)
Total capital assets being depreciated, net	48,001,206.00	0.00	48,001,206.00	(1,511,975.00)	3,183.00	46,486,048.00
Governmental activity capital assets, net	48,404,136.00	0.00	48,404,136.00	(1,425,909.00)	216,519.00	46,761,708.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			9,398,627.00	9,714,112.00	9,181,208.00	10,066,107.00	9,939,465.00	7,941,763.00	10,878,405.00	10,628,276.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,638,006.00	1,638,006.00	2,226,721.00	1,638,006.00	0.00	588,715.00	687,962.00	736,010.00
Property Taxes	8020-8079		239,101.00	420,691.00	56,198.00	10,382.00	76,603.00	4,303,817.00	587,525.00	3,542.00
Miscellaneous Funds	8080-8099		0.00	(160,749.00)	(321,497.00)	(214,297.00)	(214,367.00)	(490,254.00)	0.00	(245,127.00)
Federal Revenue	8100-8299		0.00	0.00	53,215.00	516,063.00	37,855.00	522,477.00	(37,218.00)	84,694.00
Other State Revenue	8300-8599		86,503.00	93,034.00	458,163.00	32,108.00	0.00	0.00	136,380.00	0.00
Other Local Revenue	8600-8799		54,869.00	109,083.00	132,227.00	279,917.00	108,375.00	144,734.00	572,649.00	289,847.00
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			2,018,479.00	2,100,065.00	2,605,027.00	2,262,179.00	8,466.00	5,069,489.00	1,947,298.00	868,966.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,006.00	903,228.00	922,390.00	907,295.00	959,304.00	940,478.00	950,275.00	927,200.00
Classified Salaries	2000-2999		147,967.00	408,679.00	409,884.00	468,578.00	467,432.00	427,326.00	472,228.00	443,112.00
Employee Benefits	3000-3999		110,676.00	555,948.00	371,453.00	483,193.00	463,547.00	423,122.00	446,010.00	444,342.00
Books and Supplies	4000-4999		56,519.00	128,258.00	168,354.00	272,922.00	114,601.00	145,810.00	124,495.00	91,452.00
Services	5000-5999		0.00	1,170,718.00	181,188.00	335,750.00	200,115.00	183,150.00	258,153.00	183,495.00
Capital Outlay	6000-6599		0.00	50,576.00	99.00	0.00	0.00	12,961.00	0.00	466.00
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			395,168.00	3,217,407.00	2,053,368.00	2,467,738.00	2,204,999.00	2,132,847.00	2,256,191.00	2,090,067.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,444,366.00	1,066,251.00	638,182.00	333,240.00	78,917.00	198,831.00	0.00	58,764.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		1,444,366.00	1,066,251.00	638,182.00	333,240.00	78,917.00	198,831.00	0.00	58,764.00	0.00
Liabilities										
Accounts Payable	9500-9599	2,427,821.00	2,374,077.00	53,744.00	0.00	0.00	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
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		2,427,821.00	2,374,077.00	53,744.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		(983,455.00)	(1,307,826.00)	584,438.00	333,240.00	78,917.00	198,831.00	0.00	58,764.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			315,485.00	(532,904.00)	884,899.00	(126,642.00)	(1,997,702.00)	2,936,642.00	(250,129.00)	(1,221,101.00)
F. ENDING CASH (A + E)			9,714,112.00	9,181,208.00	10,066,107.00	9,939,465.00	7,941,763.00	10,878,405.00	10,628,276.00	9,407,175.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,407,175.00	9,116,054.00	10,029,514.00	8,501,407.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,324,725.00	736,010.00	736,010.00	588,716.00	736,013.00	0.00	13,274,900.00	13,274,900.00
Property Taxes	8020-8079	11,259.00	2,505,875.00	0.00	638,209.00	0.00	0.00	8,853,202.00	8,853,202.00
Miscellaneous Funds	8080-8099	(461,524.00)	(233,559.00)	(233,559.00)	(359,027.00)	0.00	0.00	(2,933,960.00)	(2,933,960.00)
Federal Revenue	8100-8299	338,122.00	201,119.00	(18,361.00)	624,833.00	420,075.00	0.00	2,742,874.00	2,742,874.00
Other State Revenue	8300-8599	83,238.00	95,743.00	0.00	27,175.00	74,303.00	0.00	1,086,647.00	1,086,647.00
Other Local Revenue	8600-8799	522,790.00	227,072.00	134,638.00	209,872.00	181,499.00	0.00	2,967,572.00	2,967,572.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	251,358.00	0.00	0.00	251,358.00	251,358.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,818,610.00	3,532,260.00	618,728.00	1,981,136.00	1,411,890.00	0.00	26,242,593.00	26,242,593.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	903,644.00	933,288.00	934,016.00	1,146,489.00	0.00	0.00	10,507,613.00	10,507,613.00
Classified Salaries	2000-2999	471,252.00	439,654.00	445,595.00	546,087.00	0.00	0.00	5,147,794.00	5,147,794.00
Employee Benefits	3000-3999	389,187.00	490,726.00	434,379.00	415,937.00	0.00	0.00	5,028,520.00	5,028,520.00
Books and Supplies	4000-4999	123,215.00	311,458.00	159,227.00	379,234.00	145,000.00	0.00	2,220,545.00	2,220,545.00
Services	5000-5999	191,717.00	443,488.00	173,618.00	469,859.00	50,000.00	0.00	3,841,251.00	3,841,251.00
Capital Outlay	6000-6599	30,716.00	186.00	0.00	70,945.00	0.00	0.00	165,949.00	165,949.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	5,030.00	5,030.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,109,731.00	2,618,800.00	2,146,835.00	3,028,551.00	195,000.00	0.00	26,916,702.00	26,916,702.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	1,411,890.00	0.00	3,786,075.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	1,411,890.00	0.00	3,786,075.00	
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	1,069,119.00	0.00	3,496,940.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	1,069,119.00	0.00	3,496,940.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	342,771.00	0.00	289,135.00	
E. NET INCREASE/DECREASE (B - C + D)		(291,121.00)	913,460.00	(1,528,107.00)	(1,047,415.00)	1,559,661.00	0.00	(384,974.00)	(674,109.00)
F. ENDING CASH (A + E)		9,116,054.00	10,029,514.00	8,501,407.00	7,453,992.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,013,653.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,453,992.00	9,163,786.00	8,112,900.00	8,776,586.00	8,772,754.00	6,583,782.00	9,484,360.00	9,246,591.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,689,468.00	1,689,468.00	2,269,890.00	1,689,468.00	0.00	580,422.00	709,576.00	759,134.00
Property Taxes	8020-8079		236,542.00	416,189.00	55,597.00	10,271.00	75,783.00	4,257,759.00	581,238.00	3,504.00
Miscellaneous Funds	8080-8099		0.00	(163,173.00)	(326,344.00)	(217,528.00)	(217,599.00)	(497,646.00)	0.00	(248,823.00)
Federal Revenue	8100-8299		0.00	0.00	55,838.00	541,503.00	39,721.00	548,233.00	(39,053.00)	88,869.00
Other State Revenue	8300-8599		78,859.00	91,619.00	451,196.00	31,620.00	0.00	0.00	134,306.00	0.00
Other Local Revenue	8600-8799		54,573.00	115,705.00	140,254.00	296,909.00	114,953.00	153,521.00	607,411.00	307,442.00
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			2,059,442.00	2,149,808.00	2,646,431.00	2,352,243.00	12,858.00	5,042,289.00	1,993,478.00	910,126.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,402.00	907,704.00	926,961.00	911,791.00	964,058.00	945,138.00	954,984.00	931,795.00
Classified Salaries	2000-2999		149,077.00	411,745.00	412,959.00	472,093.00	470,939.00	430,532.00	475,771.00	446,436.00
Employee Benefits	3000-3999		112,966.00	567,451.00	379,139.00	493,191.00	473,138.00	431,877.00	455,238.00	453,536.00
Books and Supplies	4000-4999		50,457.00	122,726.00	161,092.00	261,150.00	109,658.00	139,521.00	119,125.00	87,507.00
Services	5000-5999		0.00	1,187,325.00	187,265.00	347,010.00	206,829.00	189,293.00	266,811.00	189,649.00
Capital Outlay	6000-6599		0.00	20,882.00	42.00	0.00	0.00	5,350.00	0.00	193.00
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			392,902.00	3,217,833.00	2,067,458.00	2,485,235.00	2,224,622.00	2,141,711.00	2,276,959.00	2,109,116.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,411,890.00	1,058,918.00	70,595.00	84,713.00	129,160.00	22,792.00	0.00	45,712.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		1,411,890.00	1,058,918.00	70,595.00	84,713.00	129,160.00	22,792.00	0.00	45,712.00	0.00
Liabilities										
Accounts Payable	9500-9599	1,069,120.00	1,015,664.00	53,456.00	0.00	0.00	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
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		1,069,120.00	1,015,664.00	53,456.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		342,770.00	43,254.00	17,139.00	84,713.00	129,160.00	22,792.00	0.00	45,712.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,709,794.00	(1,050,886.00)	663,686.00	(3,832.00)	(2,188,972.00)	2,900,578.00	(237,769.00)	(1,198,990.00)
F. ENDING CASH (A + E)			9,163,786.00	8,112,900.00	8,776,586.00	8,772,754.00	6,583,782.00	9,484,360.00	9,246,591.00	8,047,601.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		8,047,601.00	7,812,222.00	8,721,302.00	7,204,150.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,339,556.00	759,134.00	759,134.00	580,422.00	759,135.00	0.00	13,584,807.00	13,584,807.00
Property Taxes	8020-8079	11,139.00	2,479,058.00	0.00	631,379.00	0.00	0.00	8,758,459.00	8,758,459.00
Miscellaneous Funds	8080-8099	(468,483.00)	(237,080.00)	(237,080.00)	(364,441.00)	0.00	0.00	(2,978,197.00)	(2,978,197.00)
Federal Revenue	8100-8299	354,790.00	211,033.00	(19,266.00)	288,025.00	367,613.00	0.00	2,437,306.00	2,437,306.00
Other State Revenue	8300-8599	81,972.00	94,287.00	0.00	(46,788.00)	73,550.00	0.00	990,621.00	990,621.00
Other Local Revenue	8600-8799	554,525.00	240,856.00	142,811.00	42,059.00	180,553.00	0.00	2,951,572.00	2,951,572.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	213,686.00	0.00	0.00	213,686.00	213,686.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,873,499.00	3,547,288.00	645,599.00	1,344,342.00	1,380,851.00	0.00	25,958,254.00	25,958,254.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	908,122.00	937,913.00	938,644.00	1,152,169.00	0.00	0.00	10,559,681.00	10,559,681.00
Classified Salaries	2000-2999	474,787.00	442,952.00	448,938.00	550,186.00	0.00	0.00	5,186,415.00	5,186,415.00
Employee Benefits	3000-3999	397,240.00	500,879.00	443,367.00	424,541.00	0.00	0.00	5,132,563.00	5,132,563.00
Books and Supplies	4000-4999	117,900.00	298,024.00	152,359.00	242,880.00	120,000.00	0.00	1,982,399.00	1,982,399.00
Services	5000-5999	198,147.00	458,363.00	179,443.00	460,616.00	25,000.00	0.00	3,895,751.00	3,895,751.00
Capital Outlay	6000-6599	12,682.00	77.00	0.00	29,294.00	0.00	0.00	68,520.00	68,520.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	5,030.00	5,030.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,108,878.00	2,638,208.00	2,162,751.00	2,859,686.00	145,000.00	0.00	26,830,359.00	26,830,359.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	1,380,850.00	0.00	2,792,740.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	1,380,850.00	0.00	2,792,740.00	
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	163,959.00	0.00	1,233,079.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	163,959.00	0.00	1,233,079.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	1,216,891.00	0.00	1,559,661.00	
E. NET INCREASE/DECREASE (B - C + D)		(235,379.00)	909,080.00	(1,517,152.00)	(1,515,344.00)	2,452,742.00	0.00	687,556.00	(872,105.00)
F. ENDING CASH (A + E)		7,812,222.00	8,721,302.00	7,204,150.00	5,688,806.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,141,548.00	

**ANNUAL BUDGET REPORT:**

July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: District Office  
Date: June 09, 2014

Place: District Office Board Room  
Date: June 11, 2014  
Time: 7:00 p.m.

Adoption Date: June 25, 2014

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 25, 2014	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		<b>X</b>
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).	<b>X</b>	
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?	<b>X</b>	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

( ☐ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

( ☒ ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 25, 2014

For additional information on this certification, please contact:

Name: Michelle Dunham

Title: Director of Business Services

Telephone: 530-245-7915

E-mail: mdunham@gwusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,508,571.00	301	789,011.00	303	9,719,560.00	305	26,401.00	26,401.00	307	9,693,159.00	309
2000 - Classified Salaries	5,066,605.00	311	635,451.00	313	4,431,154.00	315	769,705.00	769,705.00	317	3,661,449.00	319
3000 - Employee Benefits (Excluding 3800)	4,768,951.00	321	769,489.00	323	3,999,462.00	325	250,433.00	250,433.00	327	3,749,029.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,852,253.00	331	23,742.00	333	1,828,511.00	335	444,909.00	444,909.00	337	1,383,602.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,018,287.00	341	(208,947.00)	343	3,227,234.00	345	396,667.00	1,001,007.00	347	2,226,227.00	349
TOTAL					23,205,921.00	365	TOTAL			20,713,466.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	8,359,874.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,900,523.00	380
3. STRS. . . . .	3101 & 3102	678,171.00	382
4. PERS. . . . .	3201 & 3202	187,950.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	264,659.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,208,376.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	17,174.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	279,870.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		12,896,597.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,502,289.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		309,262.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		11,394,308.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.01%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.01%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	20,713,466.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,507,613.00	301	832,758.00	303	9,674,855.00	305	22,500.00	22,500.00	307	9,652,355.00	309
2000 - Classified Salaries	5,147,794.00	311	706,941.00	313	4,440,853.00	315	786,058.00	786,058.00	317	3,654,795.00	319
3000 - Employee Benefits (Excluding 3800)	5,028,520.00	321	793,090.00	323	4,235,430.00	325	259,049.00	259,049.00	327	3,976,381.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,220,545.00	331	24,900.00	333	2,195,645.00	335	496,552.00	496,552.00	337	1,699,093.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,787,151.00	341	(187,790.00)	343	3,974,941.00	345	770,444.00	1,679,856.00	347	2,295,085.00	349
TOTAL					24,521,724.00	365	TOTAL			21,277,709.00	369

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	25,427,407.00	0.00	25,427,407.00	6,300,280.55	731,329.00	30,996,358.55	840,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	8,635,463.00	0.00	8,635,463.00	0.00	5,565,000.00	3,070,463.00	0.00
Capital Leases Payable	326,241.59	0.00	326,241.59	0.00	142,226.00	184,015.59	53,846.00
Lease Revenue Bonds Payable	1,026,077.00	0.00	1,026,077.00	0.00	92,570.00	933,507.00	0.00
Other General Long-Term Debt	5,497,067.50	0.00	5,497,067.50	0.00	111,805.00	5,385,262.50	126,402.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	101,898.00	0.00	101,898.00	4,576.58	0.00	106,474.58	0.00
Governmental activities long-term liabilities	41,014,154.09	0.00	41,014,154.09	6,304,857.13	6,642,930.00	40,676,081.22	1,020,248.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 668,034.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

**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) 19,252,421.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.47%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
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)	1,231,602.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	62,700.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	75,602.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,918.41
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,417,322.69
9. Carry-Forward Adjustment (Part IV, Line F)	94,892.54
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,512,215.23

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,522,916.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,262,570.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,125,874.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	420,882.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	900.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	324,579.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,103,137.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	89,185.59
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,202,319.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	25,052,363.31

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.66%

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

(Line A10 divided by Line B18) 6.04%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,417,322.69</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(140,171.26)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(79,954.90)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.4%) times Part III, Line B18); zero if negative	<u>94,892.54</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.4%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>94,892.54</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>94,892.54</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	942,503.00	40,980.00	4.35%
01	3315	137,008.00	6,028.00	4.40%
01	3550	37,410.00	1,540.00	4.12%
01	4035	231,770.00	10,188.00	4.40%
01	5810	462,468.00	20,348.00	4.40%
01	6010	382,184.00	16,816.00	4.40%
01	6500	2,040,931.00	89,800.00	4.40%
01	7090	120,185.00	4,257.00	3.54%
01	7091	23,616.00	708.00	3.00%
01	9010	1,548,247.00	54,674.00	3.53%
13	5310	1,202,063.00	52,700.00	4.38%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	78,089.00		252,482.00	330,571.00
2. State Lottery Revenue	8560	345,491.00		94,380.00	439,871.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		423,580.00	0.00	346,862.00	770,442.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	46,828.00		28,615.00	75,443.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	256,414.00			256,414.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			20,955.00	20,955.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		303,242.00	0.00	49,570.00	352,812.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	120,338.00	0.00	297,292.00	417,630.00
<b>D. COMMENTS:</b>					
Online reading intervention software that uses the principles of neuroplasticity, supplemental software used for credit recovery and AVID Weekly Annual Subscription.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget /

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	19,194,142.00	0.89%	19,365,069.00	0.36%	19,435,238.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	470,666.00	-20.05%	376,303.00	104.92%	771,125.00
4. Other Local Revenues	8600-8799	631,545.00	0.46%	634,465.00	-25.91%	470,056.00
5. Other Financing Sources						
a. Transfers In	8900-8929	251,358.00	-14.99%	213,686.00	-59.57%	86,395.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,618,186.00)	-19.10%	(2,118,186.00)	28.33%	(2,718,186.00)
6. Total (Sum lines A1 thru A5c)		17,929,525.00	3.02%	18,471,337.00	-2.31%	18,044,628.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,303,698.00		8,353,472.00
b. Step & Column Adjustment				97,034.00		98,489.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(47,260.00)		(47,260.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,303,698.00	0.60%	8,353,472.00	0.61%	8,404,701.00
2. Classified Salaries						
a. Base Salaries				3,072,195.00		3,104,916.00
b. Step & Column Adjustment				32,721.00		33,211.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,072,195.00	1.07%	3,104,916.00	1.07%	3,138,127.00
3. Employee Benefits	3000-3999	3,776,143.00	1.38%	3,828,285.00	2.72%	3,932,290.00
4. Books and Supplies	4000-4999	1,310,290.00	3.79%	1,359,950.00	16.95%	1,590,458.00
5. Services and Other Operating Expenditures	5000-5999	1,920,768.00	7.81%	2,070,768.00	0.00%	2,070,768.00
6. Capital Outlay	6000-6999	68,520.00	0.00%	68,520.00	0.00%	68,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,525.00	0.00%	56,525.00	-22.65%	43,720.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(256,592.00)	-1.67%	(252,295.00)	-1.26%	(249,127.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,251,547.00	1.86%	18,590,141.00	2.20%	18,999,457.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(322,022.00)		(118,804.00)		(954,829.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,146,321.00		7,824,299.00		7,705,495.00
2. Ending Fund Balance (Sum lines C and D1)		7,824,299.00		7,705,495.00		6,750,666.00
3. Components of Ending Fund Balance						
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	3,236,560.00		3,132,434.00		2,100,006.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,575,839.00		4,561,161.00		4,638,760.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,824,299.00		7,705,495.00		6,750,666.00

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,575,839.00		4,561,161.00		4,638,760.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		4,575,839.00		4,561,161.00		4,638,760.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - 2015-16 & 2016-17 Plan to reduce (1) one certificated teaching position in each fiscal year due to the trend of declining enrollment.						

Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,742,874.00	-11.14%	2,437,306.00	0.00%	2,437,306.00
3. Other State Revenues	8300-8599	615,981.00	-0.27%	614,318.00	-0.11%	613,672.00
4. Other Local Revenues	8600-8799	2,336,027.00	-0.81%	2,317,107.00	-3.44%	2,237,300.00
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	2,618,186.00	-19.10%	2,118,186.00	28.33%	2,718,186.00
6. Total (Sum lines A1 thru A5c)		8,313,068.00	-9.94%	7,486,917.00	6.94%	8,006,464.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,203,915.00		2,206,209.00
b. Step & Column Adjustment				25,794.00		26,181.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(23,500.00)		(4,192.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,203,915.00	0.10%	2,206,209.00	1.00%	2,228,198.00
2. Classified Salaries						
a. Base Salaries				2,075,599.00		2,081,499.00
b. Step & Column Adjustment				21,814.00		22,141.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,914.00)		(46,787.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,075,599.00	0.28%	2,081,499.00	-1.18%	2,056,853.00
3. Employee Benefits	3000-3999	1,252,377.00	4.14%	1,304,278.00	5.35%	1,374,107.00
4. Books and Supplies	4000-4999	910,255.00	-31.62%	622,449.00	-1.30%	614,374.00
5. Services and Other Operating Expenditures	5000-5999	1,920,483.00	-4.97%	1,824,983.00	-0.48%	1,816,203.00
6. Capital Outlay	6000-6999	97,429.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,605.00	0.00%	2,605.00	0.00%	2,605.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	202,492.00	-2.12%	198,195.00	-1.60%	195,027.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,665,155.00	-4.90%	8,240,218.00	0.57%	8,287,367.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(352,087.00)		(753,301.00)		(280,903.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,541,441.00		1,189,354.00		436,053.00
2. Ending Fund Balance (Sum lines C and D1)		1,189,354.00		436,053.00		155,150.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,189,354.00		436,053.00		155,150.00
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)		1,189,354.00		436,053.00		155,150.00

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d 2015-16 PEP Grant ends effective September 30, 2014 and TOSA position will be eliminated. Common Core funds will be depleted in 2014-15. B1d 2015-16 First 5 Shasta Grant ends effective June 30, 2015. B2d 2015-16 PEP Grant ends effective September 30, 2014 and plan to reduce one 0.71875 FTE Para I due to the trend of decline in enrollment. B2d 2016-17 First 5 Shasta Grant ends effective June 30, 2015 and plan to reduce one 0.71875 FTE Para I due to the trend of decline in enrollment.						

Description	Object Codes	2014-15 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	19,194,142.00	0.89%	19,365,069.00	0.36%	19,435,238.00
2. Federal Revenues	8100-8299	2,742,874.00	-11.14%	2,437,306.00	0.00%	2,437,306.00
3. Other State Revenues	8300-8599	1,086,647.00	-8.84%	990,621.00	39.79%	1,384,797.00
4. Other Local Revenues	8600-8799	2,967,572.00	-0.54%	2,951,572.00	-8.27%	2,707,356.00
5. Other Financing Sources						
a. Transfers In	8900-8929	251,358.00	-14.99%	213,686.00	-59.57%	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)		26,242,593.00	-1.08%	25,958,254.00	0.36%	26,051,092.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,507,613.00		10,559,681.00
b. Step & Column Adjustment				122,828.00		124,670.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,760.00)		(51,452.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,507,613.00	0.50%	10,559,681.00	0.69%	10,632,899.00
2. Classified Salaries						
a. Base Salaries				5,147,794.00		5,186,415.00
b. Step & Column Adjustment				54,535.00		55,352.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,914.00)		(46,787.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,147,794.00	0.75%	5,186,415.00	0.17%	5,194,980.00
3. Employee Benefits	3000-3999	5,028,520.00	2.07%	5,132,563.00	3.39%	5,306,397.00
4. Books and Supplies	4000-4999	2,220,545.00	-10.72%	1,982,399.00	11.22%	2,204,832.00
5. Services and Other Operating Expenditures	5000-5999	3,841,251.00	1.42%	3,895,751.00	-0.23%	3,886,971.00
6. Capital Outlay	6000-6999	165,949.00	-58.71%	68,520.00	0.00%	68,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	59,130.00	0.00%	59,130.00	-21.66%	46,325.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,100.00)	0.00%	(54,100.00)	0.00%	(54,100.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,916,702.00	-0.32%	26,830,359.00	1.70%	27,286,824.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(674,109.00)		(872,105.00)		(1,235,732.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,687,762.00		9,013,653.00		8,141,548.00
2. Ending Fund Balance (Sum lines C and D1)		9,013,653.00		8,141,548.00		6,905,816.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,189,354.00		436,053.00		155,150.00
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	3,236,560.00		3,132,434.00		2,100,006.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,575,839.00		4,561,161.00		4,638,760.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,013,653.00		8,141,548.00		6,905,816.00

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,575,839.00		4,561,161.00		4,638,760.00
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 E1a thru E2c)		4,575,839.00		4,561,161.00		4,638,760.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.00%		17.00%		17.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		2,328.10		2,277.13		2,257.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,916,702.00		26,830,359.00		27,286,824.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,916,702.00		26,830,359.00		27,286,824.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		807,501.06		804,910.77		818,604.72
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		807,501.06		804,910.77		818,604.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,986,654.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,543,678.00
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	900.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	356,256.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	128,306.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	273,700.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,581,418.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,340,580.00
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	58,279.00
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)				21,160,675.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				21,160,675.00



Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		2,348.50
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,348.50
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,010.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,295,266.61	8,299.30
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,295,266.61	8,299.30
B. Required effort (Line A.2 times 90%)	18,265,739.95	7,469.37
C. Current year expenditures (Line I.G and Line II.D)	21,160,675.00	9,010.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(22,756.00)	0.00	(52,700.00)				
Other Sources/Uses Detail					311,021.00	273,700.00		
Fund Reconciliation							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,756.00	0.00	52,700.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					273,700.00	311,021.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	22,756.00	(22,756.00)	52,700.00	(52,700.00)	584,721.00	584,721.00	0.00	0.00

July 1 Budget (Single Adoption)  
2014-15 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(23,523.00)	0.00	(54,100.00)				
Other Sources/Uses Detail					251,358.00	0.00		
Fund Reconciliation								
09 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	23,523.00	0.00	54,100.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	251,358.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 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
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	23,523.00	(23,523.00)	54,100.00	(54,100.00)	251,358.00	251,358.00		

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 approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

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

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

<sup>1</sup>For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
	(Form A, Lines A6, C1, and C2e)	(Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	2,552.71	2,551.96	0.0%	Met
Second Prior Year (2012-13)	2,491.80	2,503.03	N/A	Met
First Prior Year (2013-14) <sup>1</sup>	2,474.23	2,479.51	N/A	Met
Budget Year (2014-15)	2,378.11			

### 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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	2,632	2,700	N/A	Met
Second Prior Year (2012-13)	2,622	2,657	N/A	Met
First Prior Year (2013-14)	2,592	2,535	2.2%	Not Met
Budget Year (2014-15)	2,498			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment was under estimated in the 2013-14 Budget. We use the district trend to forecast enrollment and the 2013-14 actual enrollment was outside the district trends for the last five years.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	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 MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	2,328	2,498	93.2%	Met
1st Subsequent Year (2015-16)	2,277	2,444	93.2%	Met
2nd Subsequent Year (2016-17)	2,257	2,422	93.2%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)		24,300,713.00	24,387,411.00	24,347,012.00
Step 1 - Change in Population	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	2,479.51	2,378.11	2,344.61	2,293.63
b. Prior Year ADA (Funded)		2,479.51	2,378.11	2,344.61
c. Difference (Step 1a minus Step 1b)		(101.40)	(33.50)	(50.98)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-4.09%	-1.41%	-2.17%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		18,331,145.00	19,591,590.00	19,762,517.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		6,544,994.00	5,016,154.00	4,928,303.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		6,544,994.00	5,016,154.00	4,928,303.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		35.70%	25.60%	24.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		31.61%	24.19%	22.77%
LCFF Revenue Standard (Step 3, plus/minus 1%):		30.61% to 32.61%	23.19% to 25.19%	21.77% to 23.77%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,989,658.00	8,853,202.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	21,151,894.00	22,128,102.00	22,343,266.00	22,478,820.00
District's Projected Change in LCFF Revenue:		4.62%	0.97%	0.61%
LCFF Revenue Standard:		30.61% to 32.61%	23.19% to 25.19%	21.77% to 23.77%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

District used LCFF GAP funding rate of 28.05% for 2014-15, 7.80% for 2015-16 and 8.40% for 2016-17. The District is also projecting a decline of enrollment resulting in a decrease in Base Grant funding.

**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	14,900,270.00	17,871,213.00	83.4%
	Historical Average Ratio:		85.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	3.0%	3.0%	3.0%
	<b>82.6% to 88.6%</b>	<b>82.6% to 88.6%</b>	<b>82.6% to 88.6%</b>

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	15,152,036.00	18,251,547.00	83.0%	Met
1st Subsequent Year (2015-16)	15,286,673.00	18,590,141.00	82.2%	Not Met
2nd Subsequent Year (2016-17)	15,475,118.00	18,999,457.00	81.5%	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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Common Core funds depleted at the end of 2014-15, PEP Grant ends effective September 30, 2014, First 5 Shasta Grant ends June 30, 2015, Routine Restricted Maintenance expenditures increased beginning 2015-16 to increase from 1% to required 3%, STRS/PERS increases are budgeted for both 2015-16 & 2016-17 and LCAP Supplemental/Concentration additional funds budgeted for 2015-16 & 2016-17.

**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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	31.61%	24.19%	22.77%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>21.61% to 41.61%</b>	<b>14.19% to 34.19%</b>	<b>12.77% to 32.77%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	26.61% to 36.61%	19.19% to 29.19%	17.77% to 27.77%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	2,702,753.00		
Budget Year (2014-15)	2,742,874.00	1.48%	Yes
1st Subsequent Year (2015-16)	2,437,306.00	-11.14%	Yes
2nd Subsequent Year (2016-17)	2,437,306.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Title I funds are projected to increase due to carryover from 2013-14 to 2014-15. Title I carryover revenue is then reduced in 2015-16 resulting in a lower revenue. PEP Grant ends September 30, 2014. District received Forest Reserve funds in 2013-14 and did not project any funding in 2014-15 or in the 1st & 2nd subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	1,680,557.00		
Budget Year (2014-15)	1,086,647.00	-35.34%	Yes
1st Subsequent Year (2015-16)	990,621.00	-8.84%	Yes
2nd Subsequent Year (2016-17)	1,384,797.00	39.79%	Yes

**Explanation:**  
(required if Yes)

Mandated Block grant is not budgeted for 1st & 2nd subsequent years. Lottery funds are projected lower due to the District's trend of decline of enrollment. ROP MOE is projected to sunset in 2016-17; therefore, revenue is projected to flow to the District and not the JPA.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	3,101,160.00		
Budget Year (2014-15)	2,967,572.00	-4.31%	Yes
1st Subsequent Year (2015-16)	2,951,572.00	-0.54%	Yes
2nd Subsequent Year (2016-17)	2,707,356.00	-8.27%	Yes

**Explanation:**  
(required if Yes)

Athletic proceeds are not budgeted until received; therefore, the projected amounts in 2014-15 are less than 2013-14. First 5 Shasta Grant ends June 30, 2015. ROP MOE is projected to sunset in 2016-17; therefore, local revenue is reduced for the pass through from JPA and moved to Other State Revenue.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	1,852,253.00		
Budget Year (2014-15)	2,220,545.00	19.88%	Yes
1st Subsequent Year (2015-16)	1,982,399.00	-10.72%	Yes
2nd Subsequent Year (2016-17)	2,204,832.00	11.22%	Yes

**Explanation:**  
(required if Yes)

Expenditures in 2014-15 and 1st & 2nd subsequent years are increased due to LCAP's increased and/or improved services. 2015-16 is decreased due to Common Core funds depleted in 2014-15 and PEP Grant ending September 30, 2014.

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

First Prior Year (2013-14)	3,070,987.00		
Budget Year (2014-15)	3,841,251.00	25.08%	Yes
1st Subsequent Year (2015-16)	3,895,751.00	1.42%	Yes
2nd Subsequent Year (2016-17)	3,886,971.00	-0.23%	Yes

**Explanation:**  
(required if Yes)

Expenditures in 2014-15 are increased due to LCAP's increased and/or improved services. 2015-16 is decreased due to Common Core funds depleted in 2014-15 and PEP Grant ending September 30, 2014 and Routine Restricted Maintenance is increased beginning 2015-16.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	7,484,470.00		
Budget Year (2014-15)	6,797,093.00	-9.18%	Not Met
1st Subsequent Year (2015-16)	6,379,499.00	-6.14%	Not Met
2nd Subsequent Year (2016-17)	6,529,459.00	2.35%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	4,923,240.00		
Budget Year (2014-15)	6,061,796.00	23.13%	Met
1st Subsequent Year (2015-16)	5,878,150.00	-3.03%	Not Met
2nd Subsequent Year (2016-17)	6,091,803.00	3.63%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Title I funds are projected to increase due to carryover from 2013-14 to 2014-15. Title I carryover revenue is then reduced in 2015-16 resulting in a lower revenue. PEP Grant ends September 30, 2014. District received Forest Reserve funds in 2013-14 and did not project any funding in 2014-15 or in the 1st & 2nd subsequent years.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

Mandated Block grant is not budgeted for 1st & 2nd subsequent years. Lottery funds are projected lower due to the District's trend of decline of enrollment. ROP MOE is projected to sunset in 2016-17; therefore, revenue is projected to flow to the District and not the JPA.

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

Athletic proceeds are not budgeted until received; therefore, the projected amounts in 2014-15 are less than 2013-14. First 5 Shasta Grant ends June 30, 2015. ROP MOE is projected to sunset in 2016-17; therefore, local revenue is reduced for the pass through from JPA and moved to Other State Revenue.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B  
if NOT met)

Expenditures in 2014-15 and 1st & 2nd subsequent years are increased due to LCAP's increased and/or improved services. 2015-16 is decreased due to Common Core funds depleted in 2014-15 and PEP Grant ending September 30, 2014.

**Explanation:**

**Services and Other Exps**  
(linked from 6B  
if NOT met)

Expenditures in 2014-15 are increased due to LCAP's increased and/or improved services. 2015-16 is decreased due to Common Core funds depleted in 2014-15 and PEP Grant ending September 30, 2014 and Routine Restricted Maintenance is increased beginning 2015-16.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

26,916,702.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

26,916,702.00

1% Required  
Minimum Contribution  
(Line 2c times 1%)

269,167.02

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

602,570.00

Status

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])

Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

--

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,268,812.00	1,247,723.85	4,475,749.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	55,853.04	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,324,665.04	1,247,723.85	4,475,749.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	26,165,322.48	24,954,496.89	25,986,654.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	26,165,322.48	24,954,496.89	25,986,654.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.1%	5.0%	17.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>5.7%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(380,567.93)	15,878,904.71	2.4%	Not Met
Second Prior Year (2012-13)	(587,490.13)	15,869,521.90	3.7%	Not Met
First Prior Year (2013-14)	(206,916.00)	18,144,913.00	1.1%	Met
Budget Year (2014-15) (Information only)	(322,022.00)	18,251,547.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

2011-12 The District transferred \$250,000 Unrestricted Funds to Fund 25 to cover future Certificate of Participation payments. 2012-13 transferred \$396,848 Unrestricted Funds to Fund 20 to cover future Post Employment Retirement Benefits.

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>		District ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	8,799,078.00	9,506,814.33	N/A	Met
Second Prior Year (2012-13)	8,401,945.00	8,940,727.72	N/A	Met
First Prior Year (2013-14)	8,118,388.00	8,353,237.00	N/A	Met
Budget Year (2014-15) (Information only)	8,146,321.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

Percentage Level	District ADA	
5% or \$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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	2,328	2,277	2,257
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 MYP 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; Budget Year data are extracted.

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

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

No

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	26,916,702.00	26,830,359.00	27,286,824.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,916,702.00	26,830,359.00	27,286,824.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	807,501.06	804,910.77	818,604.72
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	807,501.06	804,910.77	818,604.72

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,575,839.00	4,561,161.00	4,638,760.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,575,839.00	4,561,161.00	4,638,760.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%	17.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>807,501.06</b>	<b>804,910.77</b>	<b>818,604.72</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget 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 may impact the budget?

Yes

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

Personnel issue pending. Potential liability unknown at this time.

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(2,223,247.00)			
Budget Year (2014-15)	(2,618,186.00)	394,939.00	17.8%	Not Met
1st Subsequent Year (2015-16)	(2,118,186.00)	(500,000.00)	-19.1%	Not Met
2nd Subsequent Year (2016-17)	(2,718,186.00)	600,000.00	28.3%	Not Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	324,222.00			
Budget Year (2014-15)	251,358.00	(72,864.00)	-22.5%	Not Met
1st Subsequent Year (2015-16)	213,686.00	(37,672.00)	-15.0%	Not Met
2nd Subsequent Year (2016-17)	86,395.00	(127,291.00)	-59.6%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

Increase in contribution to Special Education due to student placements and increase in Maintenance for Routine Restricted Maintenance flexibility expiring.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

Transfers in are being reduced due to savings in post employment retirement benefits transferred from Fund 20.

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

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

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

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


**S6. Long-term Commitments**

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

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01-8011	01-7438, 7439	21,550
Certificates of Participation	21	25-8681	25-7438	3,070,463
General Obligation Bonds	26	51-8611-8614	51-7433, 7434	30,996,359
Supp Early Retirement Program	9	01-8912	20-7612, 01-3701, 3702	811,459
State School Building Loans				0
Compensated Absences	1	01-8011	All Salary Accounts	106,475

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

Tax Exempt Lease	4	01-8011	01-7438, 7439	162,466
TOTAL:				35,168,772

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	11,651	11,651	11,651	0
Certificates of Participation	5,892,542	0	0	0
General Obligation Bonds	1,478,195	1,596,620	1,798,120	2,021,383
Supp Early Retirement Program	512,513	330,255	219,795	116,498
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Tax Exempt Lease	43,719	43,719	43,719	43,719
Total Annual Payments:	7,938,620	1,982,245	2,073,285	2,181,600
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

---

**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 budget 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 annual payments.

**Explanation:**  
(required if Yes)

--

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

654,090

4. 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

2,789,512.00

2,789,512.00

Actuarial

Jul 01, 2012

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

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

279,329.00	279,329.00	279,329.00
330,255.00	219,795.00	116,498.00
278,990.00	292,489.00	248,041.00
44	35	23



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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No
----

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget 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	153.7	152.7	151.7

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

**Negotiations Settled**

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

--

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:


4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Is the cost of salary settlement included in the budget 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

99,860

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

- Are costs of H&W benefit changes included in the budget 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

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

Yes

Yes

Yes

1,808,646

1,989,511

2,188,462

68.8%

62.6%

56.9%

1.7%

-9.1%

-9.1%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No

**Certificated (Non-management) Step and Column Adjustments**

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

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

Yes

Yes

Yes

125,737

115,904

117,643

20.0%

-7.8%

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 budget and MYPs?

Budget 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 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	169.9	169.5	168.8	167.1

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

**Negotiations Settled**

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)1st Subsequent Year  
(2015-16)2nd Subsequent Year  
(2016-17)Is the cost of salary settlement included in the budget 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

52,881

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
882,114	970,325	1,067,358
71.9%	65.3%	59.4%
-1.3%	-9.1%	-9.1%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget 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 budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
50,227	58,987	59,872
-26.9%	17.3%	1.5%

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

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

Budget 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 and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget 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

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget 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

27,428

4. Amount included for any tentative salary schedule increases

Budget 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 budget 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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
331,336	364,470	400,917
71.8%	65.3%	59.3%
6.3%	-9.1%	-9.1%

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
25,856	32,081	32,562
-2.8%	24.1%	1.5%

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

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

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

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 25, 2014

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

## 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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

**A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

No

**A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

Yes

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

**A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

Yes

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review