CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea,

NOTICE OF SPECIAL MEETING

Written notice is hereby given in accordance with Education Code Section 35144, Government Code 54956, and other applicable law, that the following Special Meeting of the Board of Trustees of the Cardiff School District will be held on:

DATE:	Thursday, June 12, 2014
TIME:	5:00 p.m.
PLACE:	Cardiff School District 1888 Montgomery Avenue Cardiff-by-the-Sea, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Cardiff School District, 1888 Montgomery Avenue, Cardiff.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications, including auxiliary aids or services, in order to participate in the public meeting of the district's governing board, please contact the office of the District Superintendent by sending a written request to the District Office at 1888 Montgomery Avenue, Cardiff-by-the-Sea, California, or by faxing the request to (760) 942-5831. Notification by letter or fax 72 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the district shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability

The business to be transacted at the meeting shall be limited to the following:

I. ORGANIZATIONAL ITEMS *Exhibit*

A. Call to Order
B. Pledge of allegiance
C. Mr. Mark Whitehouse, President
Ms. Nancy Orr, Clerk
Mr. Dave Clark, Member
Mr. Rick Cassar, Member
Ms. Siena Randall, Member
Ms. Jill Vinson, Superintendent

D. Approval of agenda for June 12, 2014

II. PUBLIC COMMENT *Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the governing board's jurisdiction may do so, but must present a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is fifteen minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda*

III. GENERAL FUNCTIONS

A.	Approve Local Control Accountability Plan (LCAP)	***A***
B.	Second reading and adoption of proposed 2014-15 budget	***B***
C.	Approve revisions to Administrative Regulation 3580, District Records	***C***
D.	Approve Outdoor Education Program Contracts and Fee Schedule with San Diego County Office of Education for 2014-2015	
E.	Adopt Resolution Numbers 13-14-07, 13-14-08, 13-14-09, 13-14-10, 13-14-11, 13-14-12, and 13-14-13 for routine payroll, accounting and financial report signature authorizations to the San Diego County Office of Education	***D***
F.	Accept request from certificated employee #267-599 for a 9% leave of absence for the 2014-15 school year	***E***
G.	Adopt Resolution 13-14-14 regarding State Education Protection Account (EPA) funds for 2013-14	***F***
H.	Approve personnel report for 6/12/14	***G***
I.	Consider the cancellation of the regular July 10, 2014 board meeting	

IV. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

A. Conference with the District's labor negotiator, Jill Vinson, regarding negotiations with unrepresented employees– Government Code Section 54957.6

V. REPORT FROM CLOSED SESSION (If applicable)

VI. ADJOURNMENT OF MEETING

Local Control and Accountability Plan and Annual Update 2014-2015

LEA: Cardiff School District Contact: Jill Vinson, Superintendent, jill.vinson@cardiffschools.com, (760) 632-5890

The Local Control and Accountability Plan (LCAP) is used to provide details regarding the district's actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5.
For school districts, pursuant to Education Code section 52060, the LCAP describes goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.

The LCAP is intended to be a comprehensive planning tool. LEAs may reference and describe actions and expenditures in other plans and funded by a variety of other fund sources when detailing goals, actions, and expenditures related to the state and local priorities. LCAPs must be consistent with school plans submitted pursuant to Education Code section 64001. The information contained in the LCAP, or annual update, may be supplemented by information contained in other plans (including the LEA plan pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document.

State Priorities

A. Conditions of Learning:

Priority 1- Basic Services: degree to which teachers are appropriately assigned pursuant to Education Code section 44258.9, and fully credentialed in the subject areas and for the pupils they are teaching; pupils have access to standards-aligned instructional materials pursuant to Education Code section 60119; and school facilities are maintained in good repair pursuant to Education Code section 17002(d).
Priority 2- Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all pupils, including English learners.
Priority 7- Course Access: pupil enrollment in a broad course of study that includes all of the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable.

B. Pupil Outcomes:

Priority 4- Pupil Achievement: performance on standardized tests, score on Academic Performance Index, share of pupils that are college and career ready, share of English learners that become English proficient, English learner reclassification rate.
Priority 8- Other Pupil Outcomes: pupil outcomes in the subject areas described in Education Code section 51210 and subdivisions (a) to (i), inclusive, of Education Code section 51220, as applicable.

C. Engagement:

Priority 3- Parent involvement: efforts to seek parent input in decision making, promotion of parent participation in programs for unduplicated pupils and special need subgroups.
Priority 5- Pupil engagement: school attendance rates, chronic absenteeism rates.
Priority 6- School climate: pupil suspension rates, pupil expulsion rates, other local measures including surveys of pupils, parents and teachers on the sense of safety and school connectedness.

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Section 1: Stakeholder Engagement

Involvement Process	Impact on LCAP
The Cardiff School District used the following process for stakeholder input: 1. Revised and updated our District Strategic Plan with a committee comprised of Board Members, administrators, teachers, other staff members, parents and community members. 2. Collected data about the strengths and desired priorities for the school district from stakeholders using an on-line and paper survey. 3. Conducted meetings to share a draft and solicit feedback on LCAP goals with bargaining unit, administrative team, ELAC/DELAC, School Site Council, student groups (Student Council) and parent groups (Cardiff SEA). 4. Posted a draft LCAP on the district website and solicited feedback. A written response was provided for comments generated. 5. Advertised and conducted a public hearing to seek input on the LCAP.	• The district's collaboratively developed Strategic Plan forms the framework for the LCAP. The Strategic Plan and the LCAP share goals and action plans. The goals were reviewed to ensure that they address the state priorities. • Results of the on-line survey and stakeholder input sessions were used to inform decision-making regarding the development of goals and action steps for the LCAP.

Base Program:

The District provides a base program that includes:

- Highly qualified teachers, leaders and staff
- Standards based instructional materials
- Safe, clean, and functional facilities; and
- Instructional and operational support personnel, equipment, and supplies

The base program is designed to assure students receive a quality education and are empowered to achieve academic excellence and develop life skills needed for success in a diverse and changing society.

The approximate cost for provision of the Base Program is $5.6 million for 2014-15. The Base Program grows in cost each year with automatic Step & Column salary advancements, increases to health and statutory benefits, negotiated salary increases for employees, and inflationary and workload increases for utilities and general services.

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Section 2: Goals and Progress Indicators

Identified Need and Metric	Goals			What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups	School(s) Affected	Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
Implementation of Common Core Standards in English Language Arts/English Language Development and Mathematics in all classrooms (Professional Development reports, curriculum adoptions, classroom walkthroughs)	(1) Ensure student learning of Common Core Standards in English Language Arts/English Language Development and Mathematics through high quality instruction and technology integration	All (including Lower Income, English Learners, Hispanic, SPED and all other significant subgroups)	All	•Teachers will receive professional development in Common Core ELA and ELD implementation • Teachers will continue receiving professional development in Common Core Mathematics implementation, including integration of newly adopted instructional materials •District will adopt Common Core aligned instructional materials, including software, for	•Teachers will continue receiving professional development in Common Core ELA, ELD and Mathematics implementation, including integration of new instructional materials •District will pilot Common Core aligned instructional materials, including software, for ELA and ELD in all classrooms	•Teachers will continue receiving professional development in Common Core ELA, ELD and Mathematics implementation, including integration of new instructional materials •District will adopt Common Core aligned instructional materials, including software, for ELA and ELD in all classrooms	•Basic Services •Implementation of State Standards •Pupil Achievement •Course Access •Other Pupil Outcomes

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Identified Need and Metric	Goals			What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups	School(s) Affected	Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
				Mathematics in all classrooms			
Excellence in student learning (Report Card grades, district assessments, SBAC results, CELDT scores, reclassification data, teacher credential audits)	(2) Meet or exceed State designated target API annually using the California Assessment of Student Performance and Progress (CAASPP) based on Smarter Balanced Assessment Consortium (SBAC)	All (including Lower Income, English Learners, Hispanic, SPED and all other significant subgroups)	All	•Establish a baseline State designated target on California Assessment of Student Performance and Progress (CAASPP) •Increase in percent of English Learners reclassified as English Proficient •Maintain 100% fully credentialed teachers in appropriate assignments	•All students, including subgroups, meet or exceed State designated target on California Assessment of Student Performance and Progress (CAASPP) •Increase in percent of English Learners reclassified as English Proficient •Maintain 100% fully credentialed teachers in appropriate assignments	•All students, including subgroups, meet or exceed State designated target on California Assessment of Student Performance and Progress (CAASPP) •Increase in percent of English Learners reclassified as English Proficient •Maintain 100% fully credentialed teachers in appropriate assignments	•Pupil Achievement
Student	(3) Engage students	All	All	•Teachers will	•All teachers will	•All teachers will	•Pupil

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Identified Need and Metric	Goals			What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups	School(s) Affected	Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
engagement in energized learning environment (classroom walkthroughs, student, staff and parent surveys, school attendance rates)	in relevant, personalized learning experiences that integrate critical thinking, communication, collaboration and creativity to promote a passion for learning	(including Lower Income, English Learners, Hispanic, SPED and all other significant subgroups)		receive support and training in implementing high-quality student tasks requiring 21st Century skills •Unexcused absences will decrease	implement high-quality student tasks requiring 21st Century skills •Unexcused absences will decrease	increase the number of high quality student tasks requiring 21st Century skills •Unexcused absences will decrease	Engagement •Pupil Achievement •School Climate
Emotional and physical safety and support (discipline records, student, staff and parent surveys, School Safety Plan, Facility Rating Reports)	(4) Improve and/or increase services to support the social, emotional and physical well-being of students	All (including Lower Income, English Learners, Hispanic, SPED and all other significant subgroups)	All	•All annual School Facility ratings will remain at exemplary •Suspensions and office referrals for discipline will decrease at each site •Establish a baseline for student sense of safety at school	•All annual School Facility ratings will remain at exemplary •Suspensions and office referrals for discipline will decrease at each site •Increase the percentage of student sense of safety at school	•All annual School Facility ratings will remain at exemplary •Suspensions and office referrals for discipline will decrease at each site •Increase in the percentage of student sense of safety at school	•School Climate
Active parent	(5) Improve and/or	All	All	•Increase parent	•Increase parent	•Increase parent	•Parent

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Identified Need and Metric	Goals			What will be different/improved for students?			Related State and Local Priorities
	Description of Goal	Applicable Pupil Subgroups	School(s) Affected	Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17	
engagement (volunteer records, home-school communication, committee participation, parent surveys)	increase parent participation in their child(ren)'s learning process	(including Lower Income, English Learners, Hispanic, SPED and all other significant subgroups)		participation in school and district activities and input into district priorities •Engage parents in the learning environment through increased use of technology i.e. Schoology, school/class websites, blogs, videos and online curriculum	participation in school and district activities and input into district priorities •Engage parents in the learning environment through increased use of technology i.e. Schoology, school/class websites, blogs, videos and online curriculum	participation in school and district activities and input into district priorities •Engage parents in the learning environment through increased use of technology i.e. Schoology, school/class websites, blogs, videos and online curriculum	Involvement

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Section 3: Actions, Services, and Expenditures

District Goals	Related State Priorities	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
1, 2, 3, 4, 5	1,2,3,4,5,6	Provide an iPad for every student to use for classroom instruction	LEA-wide	n/a	Continue lease agreement for 768 students: $140,931 (GF and local)	Continue lease agreement for 768 students: $140,931 (GF and local)	Continue lease agreement for 768 students: $65,443 (GF and local)
1, 2, 3	1,2,4,5,6	Provide professional development opportunities for teachers and paraprofessionals in the implementation of Common Core Standards for ELA, ELD and Mathematics	LEA-wide	n/a	Develop and implement a Professional Development Annual Plan: $70,794 (GF and CCIF)	Develop and implement a Professional Development Annual Plan: $20,000 (GF)	Develop and implement a Professional Development Annual Plan: $20,000 (GF)
1, 2, 3	1,2,4,5,6	Provide professional development opportunities and materials for teachers in the implementation of high-quality student tasks	LEA-wide	n/a	•Develop and implement a Professional Development Annual Plan: (see above) •Purchase 3-year license for access to Defined STEM student tasks	•Develop and implement a Professional Development Annual Plan: (see above) •n/a	•Develop and implement a Professional Development Annual Plan: (see above) •n/a

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District Goals	Related State Priorities	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
					$5385 (GF)		
1, 2, 3, 5	1,2,3,4,5,6	Utilize Educational Technology Teacher to provide support for district teachers in integrating technology into classroom instruction and increase parent participation in the learning process	LEA-wide	n/a	Salary: $58,900 (GF)	Salary: $61,228 (GF)	Salary: $63,555 (GF)
1, 2, 3	1,2,4,5	Purchase Common Core aligned instructional materials for Mathematics	LEA-wide	n/a	Purchase Common Core Mathematics instructional materials: $25,000(CCIF)	n/a	n/a
1, 2, 3	1,2,4,5	Purchase Common Core aligned instructional materials for ELA	LEA-wide	n/a	n/a	Purchase Common Core ELA instructional materials: $25,000 (GF)	n/a
1, 2, 3	1,2,4,5	Purchase computer adaptive software for iPads that supports Common Core Standards in	LEA-wide	n/a	Purchase software: $58,000 (GF and CCIF)	Annual subscription: $7000 (GF)	Annual subscription: $7000 (GF)

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District Goals	Related State Priorities	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		Mathematics					
1, 2, 3	1,2,4,5	Purchase computer adaptive software for iPads that supports Common Core Standards in ELA	LEA-wide	n/a	n/a	Purchase software: $50,000 (GF)	Annual subscription: $7000 (GF)
4		Provide a part-time district nurse to each school site	LEA-wide	n/a	Assign a 20% nurse to each school site: $25,800 (GF)	Assign a 20% nurse to each school site: $25,800 (GF)	Assign a 20% nurse to each school site: $25,800 (GF)

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Goal	Related State Priorities	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
1, 2, 3	1,2,4,5	**For low income pupils:** •Provide additional small group instruction in Common Core Standards in a Learning Lab setting	LEA-wide		Identify, monitor and support low performing low income students through Learning Labs $127,900 (GF)	Identify, monitor and support low performing low income students through Learning Labs $130,444 (GF)	Identify, monitor and support low performing low income students through Learning Labs $133,053 (GF)
1, 2, 3	1,2,4,5	**For English learners:** •Provide Bilingual Assistants to schools to support English Learners and their families •Provide Professional Development for teachers and paraprofessionals to support implementation of Common Core ELD Standards	LEA-wide		•Staff a Bilingual Assistant at each school site $49,000 (Title I) •Provide ELD Common Core professional development for teachers and paraprofessionals $2000 (Title III)	•Staff a Bilingual Assistant at each school site $50,800 (Title I)	•Staff a Bilingual Assistant at each school site $51,850 (Title I)

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Goal	Related State Priorities	Actions and Services	Level of Service (Indicate if school-wide or LEA-wide)	Annual Update: Review of actions/ services	What actions are performed or services provided in each year? What are the anticipated expenditures for each action (including funding source)?		
					Year 1: 2014-15	Year 2: 2015-16	Year 3: 2016-17
		•Provide additional small group instruction in Common Core Standards in a Learning Lab setting •Provide ELD instruction in a Learning Lab setting			•Identify, monitor and support low performing ELD students through Learning Labs $95,915 (GF)	•Identify, monitor and support low performing ELD students through Learning Labs $97,830 (GF)	•Identify, monitor and support low performing ELD students through Learning Labs $99,970 (GF)
		For foster youth: n/a					
1, 2, 3	1,2,4,5	**For redesignated fluent English proficient (RFEP) pupils:** •Purchase and implement supplemental intervention materials for ELA and Mathematics for students with lower academic achievement	LEA-wide	n/a	•Identify, monitor and support low performing RFEP students through Learning Labs $31,972 (GF) •Identify, select and purchase supplemental intervention materials $3000 (Title III)	Identify, monitor and support low performing RFEP students through Learning Labs $32,610 (GF)	Identify, monitor and support low performing RFEP students through Learning Labs $33,265 (GF)

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B. Describe the LEA's increase in funds in the LCAP year calculated on the basis of the number and concentration of low income, foster youth, and English learner pupils as determined pursuant to 5 CCR 15496(a)(5). Describe how the LEA is expending these funds in the LCAP year. Include a description of, and justification for, the use of any funds in a districtwide, schoolwide, countywide, or charterwide manner as specified in 5 CCR 15496. For school districts with below 55 percent of enrollment of unduplicated pupils in the district or below 40 percent of enrollment of unduplicated pupils at a school site in the LCAP year, when using supplemental and concentration funds in a districtwide or schoolwide manner, the school district must additionally describe how the services provided are the most effective use of funds to meet the district's goals for unduplicated pupils in the state priority areas. (See 5 CCR 15496(b) for guidance.)

As a "Community Funded District," the Cardiff School District will not receive state supplemental funding for low income, foster youth, or English learner pupils. However, the Cardiff School District has calculated its proportionality percentage and developed a goal that all students will be proficient or advance in grade- level standards through basic services, implementation of the Common Core State Standards, course access, and pupil achievement.

In addition to services and actions for all students identified in Section 3 (A) of the district's Local Control and Accountability Plan, the following services and actions for low income, foster youth and English learner pupils will be provided:

- For low-income pupils, certificated and para-professional support staff will provide direct instruction to students, professional development, and consultations with classroom teachers. Additional intervention programs will be provided for students who do not make expected progress.
- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. Additional intervention programs will be provided for students who do not make expected progress.
- For foster youth, the district will provide individual outreach to families of Foster Youth to coordinate services and will provide intervention programs for pupils that do not make expected progress.

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C. Consistent with the requirements of 5 CCR 15496, demonstrate how the services provided in the LCAP year for low income pupils, foster youth, and English learners provide for increased or improved services for these pupils in proportion to the increase in funding provided for such pupils in that year as calculated pursuant to 5 CCR 15496(a)(7). Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year as calculated pursuant to 5 CCR 15496(a). An LEA shall describe how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2014-15 minimum proportionality percentage for the Cardiff School District is 3.6% and the estimated LCFF Supplemental and Concentration Grant funding is $158,162. The District's current spending plan attributed to its unduplicated population is approximately $309,800 or $95,489 above the estimated LCFF target for Supplemental and Concentration Grant funding.

The district is in compliance with its requirement to increase or improve services for unduplicated pupils since the District is currently providing services above its target for Supplemental and Concentration Grant funding. However, the District continually monitors the services it provides and improves any deficiencies to the programs that serve its low-income, English learners, and Foster Youth population.

As described in Section 3 (C) of the district's Local Control Accountability Plan, the following specific services and actions are additional services and actions specific for pupils within the unduplicated population:

- For low-income pupils, certificated and para-professional support staff will provide direct instruction to students, professional development, and consultations with classroom teachers. Additional intervention programs will be provided for students who do not make expected progress.
- For English learners, support teachers and staff will provide direct instruction to students, professional development and consultations with classroom teachers. A bilingual assistant at each school site will provide outreach with families, translations and will network within community organizations. Additional intervention programs will be provided for students who do not make expected progress.
- For foster youth, the district will provide individual outreach to families of Foster Youth to coordinate services and will provide intervention programs for pupils that do not make expected progress.

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Cardiff School District
Cardiff-By-The-Sea, California 92007

June 12, 2014

ITEM: ADOPT BUDGET FOR 2014-15

BACKGROUND

Each year, the Governing Board must adopt a budget for the new fiscal year no later than June 30th. As in the past several years, the Board must adopt the budget before the revenue is officially known both from the state and the federal government.

CURRENT CONSIDERATIONS

Attached is the 2014-15 budget for Cardiff School District. The report is also available for review by the public at the District Office. Provided for you at this time is the summary of the general fund budget for your review as well as the required state forms (SACS), which includes the Multi Year Projection.

FINANCIAL IMPLICATIONS

Financial implications for the budget are included in the report.

RECOMMENDATION

It is respectfully recommended that the Board President recognize the Superintendent who will provide Trustees with a brief overview of the 2014-15 Budget. The Director of Fiscal Services is also available for any questions. Following the discussion of the report, it is recommended that the Board adopt the proposed budget for Cardiff School District for the 2014-15 year as submitted.

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:

Place: Cardiff District Office
Date: June 02, 2014

Public Hearing:

Place: Cardiff School District
Date: June 05, 2014
Time: 05:00 PM

Adoption Date: June 12, 2014

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

Contact person for additional information on the budget reports:

Name: Sandie Luehrs
Telephone: 760-632-5890

Title: Director, Fiscal Services
E-mail: sandie.luehrs@cardiffschools.com

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	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
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:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 12, 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

ADDITIONAL FISCAL INDICATORS			No	Yes
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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

(X) 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 12, 2014

For additional information on this certification, please contact:

Name: Sandie Luehrs

Title: Director, Fiscal Services

Telephone: 760-632-5890

E-mail: sandie.luehrs@cardiffschools.com

CARDIFF SCHOOL DISTRICT
SUMMARY
2014/15

			Unrestricted	Restricted	TOTAL
BEGINNING BALANCE			**2,081,443**	**227,494**	**2,308,937**
REVENUES	Revenue Limit		6,810,582	24,657	6,835,239
	Federal Revenue		0	221,443	221,443
	State Revenue		115,984	66,560	182,544
	Local Revenue - Restricted	Special Ed	0	305,639	305,639
	Local Revenue from SEA	Salaries	140,575	0	140,575
	All other Local Revenue		258,104	0	258,104
	District Contribution		(672,537)	672,537	0
	TOTAL REVENUE		**6,652,708**	**1,290,836**	**7,943,544**
EXPENDITURES	Certificated Salaries		3,594,011	507,289	4,101,300
	Classified Salaries		1,040,499	188,558	1,229,057
	Benefits		1,001,300	151,246	1,152,546
	Books/Supplies		165,640	87,009	252,649
	Services		652,608	161,674	814,282
	Equipment		0	0	0
	Tuition - (Special Ed Regional)		0	151,315	151,315
	Debt Service - iPad Lease		140,926	0	140,926
	TOTAL EXPENDITURES		**6,594,984**	**1,247,091**	**7,842,075**
EXCESS/DEFICIENCY			**57,724**	**43,745**	**101,469**
TRANSFERS OUT	Transfer to Deferred Maintenance	**7619**	**78,421**	**0**	**78,421**
				0	**0**
ENDING BALANCE			**2,060,746**	**271,239**	**2,331,985**
RESERVE	Restricted		**0**	**(271,246)**	**(271,246)**
	Revolving Cash				**(1,500)**
NET ENDING BALANCE	Unappropriated		**2,060,746**	**(7)**	**2,059,239**
Economic Uncertainty	*At 20% of expenditures*				*1,568,415*
	At 25% of expenditures				*1,960,519*

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,577,572.00	22,917.00	6,600,489.00	6,810,582.00	24,657.00	6,835,239.00	3.6%
2) Federal Revenue		8100-8299	0.00	226,497.00	226,497.00	0.00	221,443.00	221,443.00	-2.2%
3) Other State Revenue		8300-8599	118,980.00	274,524.00	393,504.00	115,985.00	66,560.00	182,545.00	-53.6%
4) Other Local Revenue		8600-8799	435,079.00	330,172.00	765,251.00	398,679.00	305,639.00	704,318.00	-8.0%
5) TOTAL, REVENUES			7,131,631.00	854,110.00	7,985,741.00	7,325,246.00	618,299.00	7,943,545.00	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,368,589.00	525,612.00	3,894,201.00	3,594,011.00	507,289.00	4,101,300.00	5.3%
2) Classified Salaries		2000-2999	1,175,460.00	188,820.00	1,364,280.00	1,040,497.00	188,558.00	1,229,055.00	-9.9%
3) Employee Benefits		3000-3999	941,827.00	146,912.00	1,088,739.00	1,001,306.00	151,246.00	1,152,552.00	5.9%
4) Books and Supplies		4000-4999	481,518.00	147,715.00	629,233.00	165,640.00	87,009.00	252,649.00	-59.8%
5) Services and Other Operating Expenditures		5000-5999	597,327.00	318,676.00	916,003.00	652,608.00	161,674.00	814,282.00	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	140,313.00	123,212.00	263,525.00	140,926.00	151,315.00	292,241.00	10.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,075.00)	1,075.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,703,959.00	1,452,022.00	8,155,981.00	6,594,988.00	1,247,091.00	7,842,079.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			427,672.00	(597,912.00)	(170,240.00)	730,258.00	(628,792.00)	101,466.00	-159.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	77,518.00	0.00	77,518.00	78,421.00	0.00	78,421.00	1.2%
2) Other Sources/Uses a) Sources		8930-8979	251,019.00	0.00	251,019.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(730,168.00)	730,168.00	0.00	(672,537.00)	672,537.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(556,667.00)	730,168.00	173,501.00	(750,958.00)	672,537.00	(78,421.00)	-145.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,995.00)	132,256.00	3,261.00	(20,700.00)	43,745.00	23,045.00	606.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,210,438.49	95,237.78	2,305,676.27	2,081,443.49	227,493.78	2,308,937.27	0.1%
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)			2,210,438.49	95,237.78	2,305,676.27	2,081,443.49	227,493.78	2,308,937.27	0.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,210,438.49	95,237.78	2,305,676.27	2,081,443.49	227,493.78	2,308,937.27	0.1%
2) Ending Balance, June 30 (E + F1e)			2,081,443.49	227,493.78	2,308,937.27	2,060,743.49	271,238.78	2,331,982.27	1.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	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	227,494.00	227,494.00	0.00	271,246.00	271,246.00	19.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,079,943.49	(0.22)	2,079,943.27	2,059,243.49	(7.22)	2,059,236.27	-1.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	396,742.00	0.00	396,742.00	396,742.00	0.00	396,742.00	0.0%
Education Protection Account State Aid - Current Year		8012	147,626.00	0.00	147,626.00	144,176.00	0.00	144,176.00	-2.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	53,851.00	0.00	53,851.00	53,850.00	0.00	53,850.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,781,781.00	0.00	5,781,781.00	6,013,052.00	0.00	6,013,052.00	4.0%
Unsecured Roll Taxes		8042	204,034.00	0.00	204,034.00	202,762.00	0.00	202,762.00	-0.6%
Prior Years' Taxes		8043	(6,462.00)	0.00	(6,462.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,577,572.00	0.00	6,577,572.00	6,810,582.00	0.00	6,810,582.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	22,917.00	22,917.00	0.00	24,657.00	24,657.00	7.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			6,577,572.00	22,917.00	6,600,489.00	6,810,582.00	24,657.00	6,835,239.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	97,797.00	97,797.00	0.00	109,590.00	109,590.00	12.1%
Special Education Discretionary Grants		8182	0.00	32,608.00	32,608.00	0.00	10,659.00	10,659.00	-67.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		63,471.00	63,471.00		62,656.00	62,656.00	-1.3%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		29,353.00	29,353.00		29,838.00	29,838.00	1.7%
NCLB: Title III, Immigrant Education Program	4201	8290		1,700.00	1,700.00		1,700.00	1,700.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,568.00	1,568.00		7,000.00	7,000.00	346.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	226,497.00	226,497.00	0.00	221,443.00	221,443.00	-2.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,382.00	0.00	20,382.00	20,185.00	0.00	20,185.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	97,244.00	26,351.00	123,595.00	95,800.00	22,809.00	118,609.00	-4.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
Drug/Alcohol/Tobacco Funds	6650, 6690			0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		51,822.00	51,822.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educatior	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		152,600.00	152,600.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,354.00	43,751.00	45,105.00	0.00	43,751.00	43,751.00	-3.0%
TOTAL, OTHER STATE REVENUE			118,980.00	274,524.00	393,504.00	115,985.00	66,560.00	182,545.00	-53.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	120,254.00	0.00	120,254.00	123,254.00	0.00	123,254.00	2.5%
Interest		8660	11,242.00	0.00	11,242.00	8,000.00	0.00	8,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	303,583.00	0.00	303,583.00	267,425.00	0.00	267,425.00	-11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		330,172.00	330,172.00		305,639.00	305,639.00	-7.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,079.00	330,172.00	765,251.00	398,679.00	305,639.00	704,318.00	-8.0%
TOTAL, REVENUES			7,131,631.00	854,110.00	7,985,741.00	7,325,246.00	618,299.00	7,943,545.00	-0.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,999,026.00	402,761.00	3,401,787.00	3,217,580.00	382,661.00	3,600,241.00	5.8%
Certificated Pupil Support Salaries		1200	0.00	122,851.00	122,851.00	0.00	124,628.00	124,628.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	369,563.00	0.00	369,563.00	376,431.00	0.00	376,431.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,368,589.00	525,612.00	3,894,201.00	3,594,011.00	507,289.00	4,101,300.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	381,125.00	148,380.00	529,505.00	248,407.00	147,460.00	395,867.00	-25.2%
Classified Support Salaries		2200	253,229.00	0.00	253,229.00	244,644.00	0.00	244,644.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	111,740.00	0.00	111,740.00	112,786.00	0.00	112,786.00	0.9%
Clerical, Technical and Office Salaries		2400	352,406.00	0.00	352,406.00	358,923.00	0.00	358,923.00	1.8%
Other Classified Salaries		2900	76,960.00	40,440.00	117,400.00	75,737.00	41,098.00	116,835.00	-0.5%
TOTAL, CLASSIFIED SALARIES			1,175,460.00	188,820.00	1,364,280.00	1,040,497.00	188,558.00	1,229,055.00	-9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	282,264.00	44,384.00	326,648.00	341,732.00	48,193.00	389,925.00	19.4%
PERS		3201-3202	109,205.00	21,593.00	130,798.00	105,697.00	22,194.00	127,891.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	135,023.00	20,705.00	155,728.00	131,955.00	20,389.00	152,344.00	-2.2%
Health and Welfare Benefits		3401-3402	322,609.00	46,743.00	369,352.00	331,189.00	47,661.00	378,850.00	2.6%
Unemployment Insurance		3501-3502	2,254.00	365.00	2,619.00	2,494.00	347.00	2,841.00	8.5%
Workers' Compensation		3601-3602	80,923.00	13,122.00	94,045.00	83,139.00	12,462.00	95,601.00	1.7%
OPEB, Allocated		3701-3702	9,549.00	0.00	9,549.00	5,100.00	0.00	5,100.00	-46.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			941,827.00	146,912.00	1,088,739.00	1,001,306.00	151,246.00	1,152,552.00	5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,542.00	26,533.00	70,075.00	31,600.00	9,760.00	41,360.00	-41.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	186,958.00	121,182.00	308,140.00	134,040.00	77,249.00	211,289.00	-31.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	251,018.00	0.00	251,018.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			481,518.00	147,715.00	629,233.00	165,640.00	87,009.00	252,649.00	-59.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	95,774.00	95,774.00	168,560.00	33,477.00	202,037.00	111.0%
Travel and Conferences		5200	41,052.00	3,224.00	44,276.00	29,950.00	3,470.00	33,420.00	-24.5%
Dues and Memberships		5300	14,060.00	0.00	14,060.00	13,060.00	0.00	13,060.00	-7.1%
Insurance		5400 - 5450	34,529.00	0.00	34,529.00	33,123.00	0.00	33,123.00	-4.1%
Operations and Housekeeping Services		5500	198,522.00	0.00	198,522.00	197,200.00	0.00	197,200.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,602.00	13,000.00	61,602.00	35,150.00	13,000.00	48,150.00	-21.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	0.00	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	246,562.00	206,178.00	452,740.00	162,365.00	111,227.00	273,592.00	-39.6%
Communications		5900	29,000.00	500.00	29,500.00	28,200.00	500.00	28,700.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			597,327.00	318,676.00	916,003.00	652,608.00	161,674.00	814,282.00	-11.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	2013-14 Estimated Actuals Restricted (B)	2013-14 Estimated Actuals Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	2014-15 Budget Restricted (E)	2014-15 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	123,212.00	123,212.00	0.00	151,315.00	151,315.00	22.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	9,825.00	0.00	9,825.00	New
Other Debt Service - Principal		7439	140,313.00	0.00	140,313.00	131,101.00	0.00	131,101.00	-6.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			140,313.00	123,212.00	263,525.00	140,926.00	151,315.00	292,241.00	10.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,075.00)	1,075.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,075.00)	1,075.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,703,959.00	1,452,022.00	8,155,981.00	6,594,988.00	1,247,091.00	7,842,079.00	-3.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,518.00	0.00	77,518.00	78,421.00	0.00	78,421.00	1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,518.00	0.00	77,518.00	78,421.00	0.00	78,421.00	1.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	251,019.00	0.00	251,019.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			251,019.00	0.00	251,019.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2014-15 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(730,168.00)	730,168.00	0.00	(672,537.00)	672,537.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(730,168.00)	730,168.00	0.00	(672,537.00)	672,537.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(556,667.00)	730,168.00	173,501.00	(750,958.00)	672,537.00	(78,421.00)	-145.2%

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
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	718.06	718.06	718.06	711.55	711.55	718.06
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	2.82	2.82	2.82	2.82	2.82	2.82
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	720.88	720.88	720.88	714.37	714.37	720.88
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LC						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	720.88	720.88	720.88	714.37	714.37	720.88
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	3,894,201.00	301	0.00	303	3,894,201.00	305	0.00		307	3,894,201.00	309
2000 - Classified Salaries	1,364,280.00	311	0.00	313	1,364,280.00	315	0.00		317	1,364,280.00	319
3000 - Employee Benefits (Excluding 3800)	1,088,739.00	321	9,549.00	323	1,079,190.00	325	0.00		327	1,079,190.00	329
4000 - Books, Supplies Equip Replace. (6500)	629,233.00	331	0.00	333	629,233.00	335	49,268.00		337	579,965.00	339
5000 - Services. . . & 7300 - Indirect Costs	916,003.00	341	0.00	343	916,003.00	345	145,138.00		347	770,865.00	349
				TOTAL	7,882,907.00	365			TOTAL	7,688,501.00	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 no 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	3,401,787.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	529,505.00	380
3. STRS	3101 & 3102	285,128.00	382
4. PERS	3201 & 3202	48,624.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	92,093.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	256,837.00	385
7. Unemployment Insurance	3501 & 3502	1,996.00	390
8. Workers' Compensation Insurance	3601 & 3602	71,416.00	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)		4,687,386.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		4,687,386.00	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		60.97%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	60.97%
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)	7,688,501.00
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	4,101,300.00	301	0.00	303	4,101,300.00	305	0.00		307	4,101,300.00	309
2000 - Classified Salaries	1,229,055.00	311	0.00	313	1,229,055.00	315	0.00		317	1,229,055.00	319
3000 - Employee Benefits (Excluding 3800)	1,152,552.00	321	5,100.00	323	1,147,452.00	325	0.00		327	1,147,452.00	329
4000 - Books, Supplies Equip Replace. (6500)	252,649.00	331	0.00	333	252,649.00	335	22,809.00		337	229,840.00	339
5000 - Services. . . & 7300 - Indirect Costs	814,282.00	341	0.00	343	814,282.00	345	227,037.00		347	587,245.00	349
				TOTAL	7,544,738.00	365			TOTAL	7,294,892.00	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 no 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	3,600,241.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	395,867.00	380
3. STRS	3101 & 3102	341,944.00	382
4. PERS	3201 & 3202	38,792.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	86,891.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	287,645.00	385
7. Unemployment Insurance	3501 & 3502	2,036.00	390
8. Workers' Compensation Insurance	3601 & 3602	72,925.00	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)		4,826,341.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		4,826,341.00	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		66.16%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	66.16%
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)	7,294,892.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,810,582.00	1.75%	6,929,541.00	1.75%	7,050,687.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	115,985.00	-0.16%	115,802.00	-0.18%	115,590.00
4. Other Local Revenues	8600-8799	398,679.00	1.00%	402,679.00	-9.78%	363,314.00
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	(672,537.00)	0.94%	(678,830.00)	4.56%	(709,777.00)
6. Total (Sum lines A1 thru A5c)		6,652,709.00	1.75%	6,769,192.00	0.75%	6,819,814.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,594,011.00		3,708,749.00
b. Step & Column Adjustment				114,738.00		(5,971.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,594,011.00	3.19%	3,708,749.00	-0.16%	3,702,778.00
2. Classified Salaries						
a. Base Salaries				1,040,497.00		1,061,307.00
b. Step & Column Adjustment				20,810.00		21,226.00
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	1,040,497.00	2.00%	1,061,307.00	2.00%	1,082,533.00
3. Employee Benefits	3000-3999	1,001,306.00	8.33%	1,084,674.00	5.40%	1,143,285.00
4. Books and Supplies	4000-4999	165,640.00	6.69%	176,721.00	1.55%	179,455.00
5. Services and Other Operating Expenditures	5000-5999	652,608.00	1.68%	663,585.00	2.59%	680,766.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,926.00	0.00%	140,927.00	-53.56%	65,443.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,421.00	3.71%	81,334.00	0.74%	81,934.00
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)		6,673,409.00	3.65%	6,917,297.00	0.27%	6,936,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(20,700.00)		(148,105.00)		(116,380.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,081,443.49		2,060,743.49		1,912,638.49
2. Ending Fund Balance (Sum lines C and D1)		2,060,743.49		1,912,638.49		1,796,258.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,500.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,059,243.49		1,912,638.49		1,796,258.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,060,743.49		1,912,638.49		1,796,258.49

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)
E. AVAILABLE RESERVES						
1. General Fund						
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	2,059,243.49		1,912,638.49		1,796,258.49
(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)		2,059,243.49		1,912,638.49		1,796,258.49

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	24,657.00	1.39%	25,000.00	4.00%	26,000.00
2. Federal Revenues	8100-8299	221,443.00	0.00%	221,443.00	0.00%	221,443.00
3. Other State Revenues	8300-8599	66,560.00	0.00%	66,560.00	0.00%	66,560.00
4. Other Local Revenues	8600-8799	305,639.00	0.00%	305,639.00	0.00%	305,639.00
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%	
c. Contributions	8980-8999	672,537.00	0.94%	678,830.00	4.56%	709,777.00
6. Total (Sum lines A1 thru A5c)		1,290,836.00	0.51%	1,297,472.00	2.46%	1,329,419.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				507,289.00		517,234.00
b. Step & Column Adjustment				9,945.00		10,795.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	507,289.00	1.96%	517,234.00	2.09%	528,029.00
2. Classified Salaries						
a. Base Salaries				188,558.00		192,328.00
b. Step & Column Adjustment				3,770.00		3,847.00
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	188,558.00	2.00%	192,328.00	2.00%	196,175.00
3. Employee Benefits	3000-3999	151,246.00	7.08%	161,952.00	6.66%	172,736.00
4. Books and Supplies	4000-4999	87,009.00	0.00%	87,009.00	0.00%	87,009.00
5. Services and Other Operating Expenditures	5000-5999	161,674.00	16.06%	187,634.00	3.48%	194,155.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	151,315.00	0.00%	151,315.00	0.00%	151,315.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		1,247,091.00	4.04%	1,297,472.00	2.46%	1,329,419.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		43,745.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		227,493.78		271,238.78		271,238.78
2. Ending Fund Balance (Sum lines C and D1)		271,238.78		271,238.78		271,238.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	271,246.00		271,238.78		271,238.78
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	(7.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		271,238.78		271,238.78		271,238.78

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)
E. AVAILABLE RESERVES						
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)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,835,239.00	1.75%	6,954,541.00	1.76%	7,076,687.00
2. Federal Revenues	8100-8299	221,443.00	0.00%	221,443.00	0.00%	221,443.00
3. Other State Revenues	8300-8599	182,545.00	-0.10%	182,362.00	-0.12%	182,150.00
4. Other Local Revenues	8600-8799	704,318.00	0.57%	708,318.00	-5.56%	668,953.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,943,545.00	1.55%	8,066,664.00	1.02%	8,149,233.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,101,300.00		4,225,983.00
b. Step & Column Adjustment				124,683.00		4,824.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,101,300.00	3.04%	4,225,983.00	0.11%	4,230,807.00
2. Classified Salaries						
a. Base Salaries				1,229,055.00		1,253,635.00
b. Step & Column Adjustment				24,580.00		25,073.00
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	1,229,055.00	2.00%	1,253,635.00	2.00%	1,278,708.00
3. Employee Benefits	3000-3999	1,152,552.00	8.16%	1,246,626.00	5.57%	1,316,021.00
4. Books and Supplies	4000-4999	252,649.00	4.39%	263,730.00	1.04%	266,464.00
5. Services and Other Operating Expenditures	5000-5999	814,282.00	4.54%	851,219.00	2.78%	874,921.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,241.00	0.00%	292,242.00	-25.83%	216,758.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	78,421.00	3.71%	81,334.00	0.74%	81,934.00
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)		7,920,500.00	3.72%	8,214,769.00	0.62%	8,265,613.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		23,045.00		(148,105.00)		(116,380.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,308,937.27		2,331,982.27		2,183,877.27
2. Ending Fund Balance (Sum lines C and D1)		2,331,982.27		2,183,877.27		2,067,497.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,500.00		0.00		0.00
b. Restricted	9740	271,246.00		271,238.78		271,238.78
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,059,236.27		1,912,638.49		1,796,258.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,331,982.27		2,183,877.27		2,067,497.27

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)
E. AVAILABLE RESERVES						
1. General Fund						
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	2,059,243.49		1,912,638.49		1,796,258.49
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(7.22)		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)		2,059,236.27		1,912,638.49		1,796,258.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.00%		23.28%		21.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		714.37		706.77		726.72
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,920,500.00		8,214,769.00		8,265,613.00
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)		7,920,500.00		8,214,769.00		8,265,613.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		316,820.00		328,590.76		330,624.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		316,820.00		328,590.76		330,624.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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): 714

District's ADA Standard Percentage Level: **2.0%**

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.

[1]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 Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	745.75	735.34	1.4%	Met
Second Prior Year (2012-13)	735.30	735.34	N/A	Met
First Prior Year (2013-14)[1]	733.40	720.88	1.7%	Met
Budget Year (2014-15)	720.88			

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): 714

District's Enrollment Standard Percentage Level: **2.0%**

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)	778	769	1.2%	Met
Second Prior Year (2012-13)	774	763	1.4%	Met
First Prior Year (2013-14)	773	747	3.4%	Not Met
Budget Year (2014-15)	747			

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)

Lower incoming Kinder class than we anticipated. However, since we are Basic Aid, lower enrollment does not have a negative impact on the district.

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)	735	769	95.6%
Second Prior Year (2012-13)	725	763	95.0%
First Prior Year (2013-14)	721	747	96.5%
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

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)	714	747	95.6%	Met
1st Subsequent Year (2015-16)	707	739	95.7%	Met
2nd Subsequent Year (2016-17)	727	760	95.7%	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)[1] 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[1] and its economic recovery target payment, plus or minus one percent.

[1]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: Basic Aid

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?

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)			

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	720.88	720.88	714.37	706.77
b. Prior Year ADA (Funded)		720.88	720.88	714.37
c. Difference (Step 1a minus Step 1b)		0.00	(6.51)	(7.60)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.90%	-1.06%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage (if district is at target)				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		0.00%	-0.90%	-1.06%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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)	6,033,204.00	6,269,664.00	6,389,925.00	6,512,591.00
Percent Change from Previous Year		**3.92%**	**1.92%**	**1.92%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.92% to 4.92%**	**.92% to 2.92%**	**.92% to 2.92%**

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)	6,577,572.00	6,810,582.00	6,929,541.00	7,050,687.00
District's Projected Change in LCFF Revenue:		3.54%	1.75%	1.75%
Basic Aid Standard:		**2.92% to 4.92%**	**.92% to 2.92%**	**.92% to 2.92%**
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)

None of the years are outside the range.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2011-12)	4,924,286.90	5,592,237.01	88.1%
Second Prior Year (2012-13)	5,109,716.43	6,247,741.09	81.8%
First Prior Year (2013-14)	5,485,876.00	6,703,959.00	81.8%
		Historical Average Ratio:	83.9%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.9% to 87.9%**	**79.9% to 87.9%**	**79.9% to 87.9%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2014-15)	5,635,814.00	6,594,988.00	85.5%	Met
1st Subsequent Year (2015-16)	5,854,730.00	6,835,963.00	85.6%	Met
2nd Subsequent Year (2016-17)	5,928,596.00	6,854,260.00	86.5%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	0.00%	-0.90%	-1.06%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-10.90% to 9.10%**	**-11.06% to 8.94%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.90% to 4.10%	-6.06% to 3.94%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2013-14)	226,497.00		
Budget Year (2014-15)	221,443.00	-2.23%	No
1st Subsequent Year (2015-16)	221,443.00	0.00%	No
2nd Subsequent Year (2016-17)	221,443.00	0.00%	No

Explanation: (required if Yes)

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

First Prior Year (2013-14)	393,504.00		
Budget Year (2014-15)	182,545.00	-53.61%	Yes
1st Subsequent Year (2015-16)	182,362.00	-0.10%	No
2nd Subsequent Year (2016-17)	182,150.00	-0.12%	No

Explanation: (required if Yes) In 2013/14 monies were budgeted as State Revenue; in 2014/15 it is part of Revenue Limit Income.

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

First Prior Year (2013-14)	765,251.00		
Budget Year (2014-15)	704,318.00	-7.96%	Yes
1st Subsequent Year (2015-16)	708,318.00	0.57%	No
2nd Subsequent Year (2016-17)	668,953.00	-5.56%	No

Explanation: (required if Yes) Some local revenues are not recognized until they are received (i.e. donations).

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

First Prior Year (2013-14)	629,233.00		
Budget Year (2014-15)	252,649.00	-59.85%	Yes
1st Subsequent Year (2015-16)	263,730.00	4.39%	Yes
2nd Subsequent Year (2016-17)	266,464.00	1.04%	No

Explanation: (required if Yes) District entered into an iPad Lease in 13/14 so expenditures were recorded then.

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

First Prior Year (2013-14)	916,003.00		
Budget Year (2014-15)	814,282.00	-11.10%	Yes
1st Subsequent Year (2015-16)	851,219.00	4.54%	Yes
2nd Subsequent Year (2016-17)	874,921.00	2.78%	No

Explanation: (required if Yes)
One time funds were expended in 13/14.

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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2013-14)	1,385,252.00		
Budget Year (2014-15)	1,108,306.00	-19.99%	Not Met
1st Subsequent Year (2015-16)	1,112,123.00	0.34%	Met
2nd Subsequent Year (2016-17)	1,072,546.00	-3.56%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2013-14)	1,545,236.00		
Budget Year (2014-15)	1,066,931.00	-30.95%	Not Met
1st Subsequent Year (2015-16)	1,114,949.00	4.50%	Met
2nd Subsequent Year (2016-17)	1,141,385.00	2.37%	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)

Explanation: Other State Revenue (linked from 6B if NOT met)
In 2013/14 monies were budgeted as State Revenue; in 2014/15 it is part of Revenue Limit Income.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Some local revenues are not recognized until they are received (i.e. donations).

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)
District entered into an iPad Lease in 13/14 so expenditures were recorded then.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
One time funds were expended in 13/14.

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)	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,920,500.00	0.00	79,205.00	89,000.00	Met

[1] 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:

- [ ] 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[1] as a percentage of total expenditures and other financing uses[2] 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)	1,871,795.61	1,040,229.00	0.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,028,452.49	2,079,943.49
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	(0.22)
d. Available Reserves (Lines 1a through 1c)	1,871,795.61	2,068,681.49	2,079,943.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,938,938.88	7,565,045.10	8,233,499.00
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)	6,938,938.88	7,565,045.10	8,233,499.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	27.0%	27.3%	25.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**9.0%**	**9.1%**	**8.4%**

[1]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.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expeditures 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)	164,232.18	5,627,266.01	N/A	Met
Second Prior Year (2012-13)	314,291.88	6,282,770.09	N/A	Met
First Prior Year (2013-14)	(128,995.00)	6,781,477.00	1.9%	Met
Budget Year (2014-15) (Information only)	(20,700.00)	6,673,409.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

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 [1]	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

[1] 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): 714

District's Fund Balance Standard Percentage Level: 1.3%

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 [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2011-12)	1,579,894.00	1,731,914.43	N/A	Met
Second Prior Year (2012-13)	1,831,179.00	1,896,146.61	N/A	Met
First Prior Year (2013-14)	2,062,551.00	2,210,438.49	N/A	Met
Budget Year (2014-15) (Information only)	2,081,443.49			

[2] 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[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

[1] Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	714	707	727
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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)	7,920,500.00	8,214,769.00	8,265,613.00
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)	7,920,500.00	8,214,769.00	8,265,613.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	316,820.00	328,590.76	330,624.52
6. Reserve Standard - by Amount ($64,000 for districts with 0 to 1,000 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**316,820.00**	**328,590.76**	**330,624.52**

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,059,243.49	1,912,638.49	1,796,258.49
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)	(7.22)	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)	2,059,236.27	1,912,638.49	1,796,258.49
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.00%	23.28%	21.73%
District's Reserve Standard (Section 10B, Line 7):	**316,820.00**	**328,590.76**	**330,624.52**
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? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures 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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2013-14)	(730,168.00)			
Budget Year (2014-15)	(672,537.00)	(57,631.00)	-7.9%	Met
1st Subsequent Year (2015-16)	(678,830.00)	6,293.00	0.9%	Met
2nd Subsequent Year (2016-17)	(709,777.00)	30,947.00	4.6%	Met
1b. **Transfers In, General Fund ***				
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
1c. **Transfers Out, General Fund ***				
First Prior Year (2013-14)	77,518.00			
Budget Year (2014-15)	78,421.00	903.00	1.2%	Met
1st Subsequent Year (2015-16)	81,334.00	2,913.00	3.7%	Met
2nd Subsequent Year (2016-17)	81,934.00	600.00	0.7%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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[1] 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.

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

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

DATA ENTRY: 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 commmitments 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: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Capital Leases				
Certificates of Participation				
General Obligation Bonds	11		Bond Redemption fund	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

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				
Certificates of Participation				
General Obligation Bonds	831,900	880,450	922,800	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	831,900	880,450	922,800	0
Has total annual payment increased over prior year (2013-14)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Through the Bond Redemption Fund.

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) — No

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:

District has an Annual Cap on benefits. When employee retires, they receive that cap. If benefit costs increase, the employee is responsible for that increase.

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	368,455.00
b. OPEB unfunded actuarial accrued liability (UAAL)	368,455.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	47,567.00	47,567.00	47,567.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,100.00	10,640.00	10,640.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	1	2	2

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

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

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	44.0	43.9	44.9	44.9

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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-managment) FTE positions	31.9	31.9	31.9	31.9

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	3.0	3.0	3.0	3.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

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:

	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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustements included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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 12, 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?	No
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

DISTRICT RECORDS

Classification of Records

Records means all records, maps, books, papers, and documents of a school district required by law to be prepared or retained as necessary or convenient to the discharge of official duty. (5 CCR 16020)

(cf. 1340 – Access to District Records)

Before January 1, the Superintendent or designee shall review the prior year's records and shall classify them as either a Class 1 (Permanent), Class 2 (Optional), or Class 3 (Disposable) record. (5 CCR 16022)

Records of continuing nature (active and useful for administrative, legal, fiscal, or other purpose over a period of years) shall not be classified until such usefulness has ceased. (5 CCR 16022)

An inventory of equipment shall be a continuing record and shall not be classified until the inventory is superseded or until the equipment is removed from district ownership. (5 CCR 16022)

(cf. 3440 – Inventories)

A student's cumulative record is a continuing records until the student ceases to be enrolled in the district. (5 CCR 16022)

(cf. 5125 – Student Records)

When electronic or photographed copy of a Class 1 (Permanent) record has been made, the copy may be classified as Class 1 (Permanent) and the original classified as either Class 2 (Optional) or Class 3 (Disposable). However, no original record that is basic to any required audit may be destroyed prior to the second July 1st succeeding the completion of the audit. (Education Code 3525)

Class 1 - Permanent Record (5 CCR 16023)

The original of each of the following records, or one exact copy of it when the original is required by law to be filed with another agency, is a Class 1 (Permanent) record and shall be retained indefinitely unless microfilmed in accordance with 5 CCR 16022: (5 CCR 16023)

1. Annual Reports

    a. Official budget

    b. Financial reports of all funds, including cafeteria and student body funds

    c. Audit of all funds

    d. Average daily attendance, including Period 1 and Period 2 reports

    e. Other major annual reports, including:

        (1) Those containing information relating to property, activities, financial condition or transactions

        (2) Those declared by Governing Board minutes to be permanent

(cf. 3100 – Budget)
(cf. 3452 – Student Activity Funds)
(cf. 3460 – Financial Reports and Accountability)
(cf. 3551 – Food Service Operations/Cafeteria Fund)

2. Official Actions

    a. Minutes of the Board or Board committees, including the text of rules, regulations, policies or resolutions included by reference only

    b. The call for and the result of any elections called, conducted or canvassed by the Board

    c. Records transmitted by another agency pertaining to its action with respect to district reorganization

(cf. 7214 – General Obligation Bonds)
(cf. 9324 – Minutes and Recordings)

3. Personnel Records

Class 1 (Permanent) records include all detailed records relating to employment; assignment; amounts and dates of service rendered; termination or dismissal of an employee in any position; sick leave record; rate of compensation, salaries, or wages paid; and deductions or withholdings made and person or agency to whom such amounts were paid. In lieu of the detailed records, a complete proven summary payroll record for each employee containing the same data may be classified as a Class 1 (Permanent) record and the detailed records may then be classified as Class 3 (Disposable) records.

Information of a derogatory nature as defined in Education Code 44031 shall be retained as a Class 1 (Permanent) record only when the time for filing a grievance has passed or the document has been sustained by the grievance process.

(cf. 4112.6/4212.6/4312.6 – Personnel Files)
(cf. 4112.62/4212.62/4312.62 – Maintenance of Criminal Offender Records)

4. Student Records

The records of enrollment and scholarship for each student required by 5 CCR 432, and all records pertaining to any accident or injury involving a minor for which a claim for damages had been filed as required by law shall be classified as Class 1 (Permanent) records. These include any related policy of liability insurance except that these records cease to be Class 1 (Permanent) records one year after the claim has been settled or the statute of limitations has expired.

(cf. 5111.1 – District Residency)
(cf. 5141 – Health Care and Emergencies)
(cf. 5143 – Insurance)

5. Property Records

Class 1 (Permanent) records include all detailed records relating to land, buildings, and equipment. In lieu of detailed records, a complete property ledger may be classified as Class 1 (Permanent) record. The detailed records may then be classified as Class 3 (Disposable) records if the property ledger includes all fixed assets, an equipment inventory and, for each piece of property, the date of acquisition, name of previous owner, a legal description, the amount paid, and comparable data if the unit is disposed of.

(cf. 3280 – Sale or Lease of District-Owned Real Property)

Class 2 - Optional Records (5 CCR 16024)

Any record considered worth keeping, but which is not a Class 1 record, may be classified as Class 2 (Optional) record and shall be retained until it is reclassified as Class 3 (Disposable) record. If by agreement of the Board and Superintendent or designee, classification of the prior year records has not been made before January 1, as specified in 5 CCR 16022, all records of the prior year may be classified Class 2 (Optional) records pending further review and classification within one year. (5 CCR 16024)

Class 3 - Disposable Records

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) records shall be classified as Class 3 (Disposable) records. These include but are not limited to: detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing another report; teachers' registers if all information required by 5 CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent) records; and periodic reports, including daily, weekly and monthly reports, bulletins and instructions. (5 CCR 16025)

All Class 3 (Disposable) records shall be destroyed during the third school year after the school year in which the records originated. In addition, Class 3 (Disposable) records shall not be destroyed until after the third school year following the completion of any legally required audit or the retention period required by any agency other than the State of California, whichever is later. A continuing record shall not be destroyed until the fourth year after it has been classified as a Class 3 (Disposable) record. (5 CCR 16026, 16027)

(cf. 5113.2 – Work Permits)

6. Electronically Stored Information

All district-related electronically stored information generated or received by a district employee shall be saved to an electronic file on the district's computer and retained for at least ~~60~~ 90 days, or shall be printed by the employee and physically filed in a way that it can be easily retrieved when needed.

However, any district-related electronically stored information that qualifies as a record, as defined above, shall be classified and retained as specified in the section "Classification of Records" above.

District-related electronically stored information includes, but is not limited to, any email, ~~voicemail, text message~~, word processing document, spreadsheet, or text document related to district business or generated in the course of an employee's official duty.

Employee shall be required to regularly purge their email accounts and district issued computers, ~~cell phones~~, and other communication devices of personal electronically stored information and other information unrelated to district business. The Superintendent or designee may check for appropriate use of any district-owned equipment at any time.

(cf. 404 – Employee Use of Technology)

Any employee to whom district-owned computer, ~~cell phone~~ or other electronic communication device is provided shall be notified about the district's electronic information management system and, as necessary, provided training on effectively using the device.

(cf. 4131 – Staff Development)
(cf. 4231 – Staff Development)
(cf. 4331 – Staff Development)

Cardiff School District
Cardiff-By-The-Sea, California 92007

June 12, 2014

ITEM: ADOPT RESOLUTION NUMBERS 13-14-07, 13-14-08, 13-14-09, 13-14-10, 13-14-11, 13-14-12, AND 13-14-13 FOR ROUTINE PAYROLL, ACCOUNTING AND FINANCIAL REPORT SIGNATURE AUTHORIZATIONS TO THE SAN DIEGO COUNTY OFFICE OF EDUCATION

BACKGROUND

Pursuant to various sections of the Education Code, it is necessary that the governing board adopt a series of resolutions prior to the beginning of each fiscal year in order to maintain a current register of persons authorized to act on behalf of the school district.

CURRENT CONSIDERATIONS

Attached are seven resolutions:
13-14-07 permits the County Superintendent of Schools to originate intra-budget transfers necessary for the year-end closing;
13-14-08 authorizes Sandie Luehrs to receive district mail from SDCOE and Sandie Luehrs or Sharon Iversen to pick up warrants from SDCOE; also allows San Dieguito Union High School District to pick up payroll warrants;
13-14-09 authorizes Sharon Iversen or Sandie Luehrs to sign the Payroll Payment Order;
13-14-10 authorizes SDCOE to release credential held warrants to employees;
13-14-11 authorizes Sandie Luehrs or Jill Vinson to sign Commercial Warrants;
13-14-12 authorizes Sandie Luehrs or Jill Vinson to authorize reissue of new payroll and commercial warrants;
13-14-13 authorizes Sandie Luehrs or Jill Vinson to authorize the temporary transfer of cash between funds;

FINANCIAL IMPLICATIONS

There are no fiscal implications to the budget.

RECOMMENDATION

It is respectfully recommended that the Board adopt 13-14-07 through 13-14-13.

Resolution No. 13-14-07

INTRA-BUDGET TRANSFER RESOLUTION AT THE CLOSE OF SCHOOL YEAR

School Year 2014/15

Cardiff School District
San Diego County, California

ON MOTION of member _____, seconded by member _____

IT IS RESOLVED AND ORDERED by the Governing Board that, pursuant to Education Code Section 42601/85201 the Superintendent of Schools, San Diego County Office of Education, may make such transfers between the undistributed reserve and any expenditure classification or classifications or balance any expenditure classification of the budget of the district for the school year as are necessary to permit the payment of obligations of the district incurred during said school year.

PASSED AND ADOPTED by said Governing Board on June 12, 2014 (date) by the following vote:

AYES: Members
NOES: Members
ABSENT: Members

STATE OF CALIFORNIA
SS
COUNTY OF SAN DIEGO

I, Jill Vinson, Secretary/Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

_____
Secretary/Clerk of the Governing Board

RECORD OF INTRA-BUDGET TRANSFERS

From Budget Classification									To Budget Classification									Amount
ACCOUNT NUMBER									ACCOUNT NUMBER									
Fund-Sub	Resrce-Sub	Goal	Func-Sub	Objt-Sub	Sch	Loc	Cst	PjYr	Fund-Sub	Resrce-Sub	Goal	Func-Sub	Objt-Sub	Sch	Loc	Cst	PjYr	

Instructions: Send one copy to the San Diego County Office of Education. Complete district copy when information is available and file for future reference and audit purposes.

Resolution No. 13-14-08

RESOLUTION DESIGNATING AUTHORIZED AGENT TO RECEIVE MAIL AND PICK UP WARRANTS AT THE COUNTY OFFICE OF EDUCATION

Cardiff School District, San Diego County ON MOTION OF member _____, seconded by member _____

effective July 1, 2014 through June 30, 2015.

IT IS RESOLVED AND ORDERED that:

1. The authorized agent (***one person only***) to receive mail from the Accounting/Payroll Sections is Sandie Luehrs.
2. The authorized person(s) or district(s) to pick up warrants from the County Office (other than the mail addressee) are:
   Sandie Luehrs or Sharon Iversen or designated employee from San Dieguito Union High School District who is authorized to pick up payroll for Cardiff School District.
3.

	mail	hold	consortium	
Check one	☐	☐	☑	Monthly payroll warrants each and every month.
Check one	☐	☐	☑	Daily/Hourly payroll warrants each and every month.

IT IS FURTHER RESOLVED that, this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on June 12, 2014 (date) by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp)

Resolution No. 13-14-09

PAYMENT ORDER RESOLUTION

Cardiff School District, San Diego County ON MOTION OF member _____, seconded by member _____ effective July 1, 2014 through June 30, 2015.

IT IS RESOLVED AND ORDERED that, in accordance with the provisions of Section 3100 et seq., Chapter 8, Division 4, Title I of the Government Code (**all districts**), the following person(s) be and is hereby designated to ascertain and certify that each employee of said district has taken the oath of allegiance.

Sharon Iversen or Sandie Luehrs.

IT IS FURTHER RESOLVED AND ORDERED that, in accordance with the payroll procedure provided in Education Code Section 45310 **(merit system districts only),** no warrant shall be drawn by or on behalf of the governing board of this district for the payment of any salary or wage to any employee in the classified service unless the assignment bears the certification of the following person:

_____, Personnel Director

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on June 12, 2014 (date) by the following vote:

AYES:_____MEMBERS

NOES:_____MEMBERS

ABSENT:_____MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable:
(Rubber Stamp) Gov Code Sec. 5501

RESOLUTION AUTHORIZING THE COUNTY OFFICE OF EDUCATION CREDENTIALS DEPARTMENT TO RELEASE CREDENTIAL HELD WARRANTS TO EMPLOYEES

Cardiff School District, San Diego County ON MOTION OF member _____, seconded by member _____ effective July 1, 2014 through June 30, 2015.

IT IS RESOLVED AND ORDERED that, The County Office of Education Credentials Department is authorized to release credentials held warrants to employees who have provided the required credential paper work.

PASSED AND ADOPTED by said Governing Board on June 12, 2014 (date) by the following vote:

AYES:_____MEMBERS

NOES:_____MEMBERS

ABSENT:_____MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary
Secretary/Clerk of the Governing Board

Resolution No. 13-14-11

RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS (COMMERCIAL WARRANTS)

Cardiff School District, San Diego County ON MOTION

OF member _____, seconded by member _____

effective July 1, 2014 through June 30, 2015.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, Sandie Luehrs be and is hereby authorized to sign any and all orders in the name of said District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on June 12, 2014 (date) by the following vote:

AYES:_____MEMBERS

NOES:_____MEMBERS

ABSENT:_____MEMBERS

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, Jill Vinson, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary
Secretary/Clerk of the Governing Board

Manual signature(s) of authorized person(s):

Sandie Luehrs

Jill Vinson

Facsimile signature(s), if applicable:
(Rubber Stamp)

Sandie Luehrs

Jill Vinson

Resolution 13-14-12

Resolution **AUTHORIZING THE REPLACEMENT OF WARRANTS**

2014/15

Cardiff School District, San Diego County **ON MOTION** of Member_____, seconded by Member_____the following Resolution is adopted:

WHEREAS, during the course of business, this School District issues payroll and commercial warrants for the payments of goods and services received by the District; and

WHEREAS, payroll and commercial warrants are lost, stolen, mutilated, or expire upon occasion; and

WHEREAS, a petition for issuance of a new warrant may be presented by the payee pursuant to Government Code section 29802.

NOW, THEREFORE BE IT RESOLVED by the governing Board of the Cardiff School District of San Diego County, California, that the Superintendent and Director, Fiscal Services shall be authorized to reissue new payroll and commercial warrants upon presentation of a properly completed petition for issuance of a new warrant if such new warrant does not exceed the amount of the original warrant.

	Manual Signature	Facsimile Signature
Sandie Luehrs		
Jill Vinson		

PASSED AND ADOPTED by said Governing Board on June 12, 2014

AYES:

NOES:

ABSENT:

I, Jill Vinson, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Governing Board at a regularly called and conducted meeting held on said date.

_____
Secretary of the Governing Board

CARDIFF SCHOOL DISTRICT
RESOLUTION
Resolution to Establish Temporary Interfund Transfer of Special or Restricted Fund Moneys

ON MOTION of Member _____, seconded by Member _____, the following resolution is hereby adopted:

WHEREAS, the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code section 42603, and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year,

THEREFORE, BE IT RESOLVED, that the Governing Board of the Cardiff School District, in accordance with the provisions of Education Code section 42603 adopts the following authorization for fiscal year 2014-15 to temporarily transfer funds between the following funds provided that all transfers are approved by the Superintendent or Director, Fiscal Services:

General Fund	(03, 06)	Developer's Fees	(25)
Food Services Fund	(13)		
Child Care Services	(63)		
Deferred Maintenance	(14)		

PASSED AND ADOPTED by the Governing Board on June 12, 2014 by the following vote:

AYES:
NOES:
ABSENT:

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Jill Vinson, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 12th day of June 2014.

_____
Clerk/Secretary of the Governing Board

To: Cardiff School Board
From: Marta Reinoso
Date: June 9, 2014
Re: Leave of Absence

Hello Cardiff School Board:

I am requesting a 9% leave of absence from my full time contract over the 2014-2015 school year.

Please let me know if you need any further assistance.

Thank you,

Marta Reinoso

To: Cardiff School Board
From: Marta Reinoso
Date: June 9, 2014
Re: Leave of Absence

Hello Cardiff School Board:

I am requesting a 9% leave of absence from my full time contract over the 2014-2015 school year.

Please let me know if you need any further assistance.

Thank you,

Marta Reinoso

Cardiff School District
Cardiff-by-the-Sea, California 92007

June 12, 2014

ITEM: **ADOPT RESOLUTION 13-14-14 REGARDING STATE EDUCATION PROTECTION ACCOUNT (EPA) FUNDS FOR 2013-14**

BACKGROUND

Pursuant to Article XIII, Section 36 of the California, school districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided that the Governing board makes the spending determinations in an open session of a public meeting. Monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost.

FINANCIAL IMPLICATIONS

The State Constitution guarantees $200 per P-2 ADA. The amount the district will receive for 2013-14 will be $147,626. There was a carryover amount of $2,036.00 from 12/13 that was received during the 13/14 year. The income has been previously recognized in the interim reports, so this amount is not considered new money. All of the funds will be used for classroom teacher salaries and benefits.

RECOMMENDATION

It is recommended that the board adopt Resolution 13-14-14 regarding state Education Protection Account Funds for 2013-14.

.

RESOLUTION 13-14-14

EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, proposition 30 added Article XIII, Section 36 to the California Constitution effective November 17, 2012;

WHEREAS, the provision of Article XIII, Section 36(3) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section e6 (f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36 (f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charger school shall have the sole authority to determine how the monies received from the Education Protection Account are spend in the school or schools within its jurisdiction;

WHEREAS, the Governing Board of the district shall make the spending determination with respect to monies received from the Education Protection Account in open session of a public meeting of the Governing Board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charger school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charger schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spend as required by Article XIII, Section 36 and the spending determination on how the money will be spend shall be made in open session of a public meeting of the Governing Board of Cardiff School District;
2. In compliance with Article XIII, Section 36(e), with the California Constitution, the Governing Board of the Cardiff School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 12, 2014

_____
BOARD MEMBER

_____
BOARD MEMBER

_____
BOARD MEMBER

_____
BOARD MEMBER

_____
BOARD MEMBER

Expenditures through: Jun 30, 2014

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	2,036.00
Revenue Limit Sources	8010-8099	147,626.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		149,662.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	134,176.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	15,486.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		149,662.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		149,662.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea, CA 92007

June 12, 2014

NAME	POSITION	EFFECTIVE DATE
Brian Schlehorn	Nutrition Services Mgr	6/3/14 (F/T 10 mos. Range 21 Step 6)
Joel Ramirez	Summer/Sub Custodian	6/16/14 (Temporary Range 13 Step 1)
Mark Grisafe	Education Technology	8/19/14 (2nd Year Prob 1.0 FTE)
Monique Combs	Special Education – CS	8/19/14 (2nd Year Prob 1.0 FTE)
Barbara Miller	Special Education – AH	8/19/14 (2nd Year Prob 1.0 FTE)
Laura Green	Teacher – AH	8/19/14 (2nd Year Prob – 1.0 FTE)
Marissa Herrman	4/5 MAC Teacher – AH	8/19/14 (Temporary – 1.0 FTE)
Kristin Ford	Teacher – AH	8/19/14 (Temporary – 1.0 FTE)
Sarah Pacetti	Teacher – CS	8/19/14 (Temporary – 0.6 FTE)
Kate Therriault	Teacher – AH	8/19/14 (Temporary – 1.0 FTE)
Nick Cataldo	Science/GATE – AH	8/19/14 (Teacher Hourly)
Corinne Hamil	Science – CS	8/19/14 (Teacher Hourly)
Cat Gold	Band Director	8/19/14 (5.5 Hrs/wk, Teacher Hourly)
Christopher Brink	PE – CS	8/19/14 (Long-term Sub thru 12/19/14)