SIERRA SANDS UNIFIED SCHOOL DISTRICT

Board of Education
Regular Meeting

DECEMBER 19, 2013
Ridgecrest City Council Chambers
100 West California Avenue
www.ssusdschools.org

We, the members of the Board of Education of the Sierra Sands Unified School District, are committed to providing the highest quality education in a safe environment to all K-12 students. We believe the school shares with the family, church, and community the responsibility for developing life-long learners who are responsible, productive citizens.

A G E N D A

CALL TO ORDER AND PLEDGE TO THE FLAG 7:00 P.M.

Amy Castillo-Covert
Judy Dietrichson
Bill Farris, President
Tom Pearl
Kurt Rockwell, Vice President/Clerk
Michael Scott
Student Member, Lara Luu

Joanna Rummer, Superintendent

MOMENT OF SILENCE

1. ADOPTION OF AGENDA
   Welcome to a meeting of the Board of Education. Because we believe you share our concern for the education of the youth of our community, we appreciate and welcome your participation. Copies of the agenda, along with a procedural handout, are available on the wall at the back of the room to assist with your participation in the meeting.

2. APPROVAL OF MINUTES of the regular meeting of November 21, 2013, the special concurrent and closed meetings of November 21, 2013, and the special meetings of November 18, 2013, and December 3, 2013.

3. PROGRAMS AND PRESENTATIONS

4. PUBLIC HEARING

   4.1 Public Hearing to Permit the City of Ridgecrest to be Granted a Temporary Construction Easement and a "Right of Way" Dedication for the Portion of Land on the James

4. PUBLIC HEARING (continued)

4.1 Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue).

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

5.2 Reports from Members of the Board

5.3 Superintendent's Report

- Enrollment Update
- Winter Programs Schedule

5.4 Report to the Board of Trustees by the Desert Area Teachers Association

5.5 Communications from the public

The board will provide time during the discussion of each agenda item for members of the public to comment. At this time, members of the public may address the board on an item not on the agenda. Comments should relate to items of public interest within the board's jurisdiction. The law prohibits the board from taking action on items not on the agenda. If appropriate, your comments will be referred to staff for response. When addressing the board, please state your name and address at the podium and limit your remarks to three minutes. In accordance with the board bylaws, the board will limit the total time for public input to 30 minutes. Those wishing to address the board beyond the 30-minute time limit may do so at the end of the scheduled meeting agenda.

6. EDUCATIONAL ADMINISTRATION

6.1 Approval of Single Plans for Student Achievement (SPSA)
6.2 Approval of Common Core State Standards (CCSS) Implementation Funding Plan
6.3 Approval of Services Agreement between the University of California, Davis, Center for Education and Evaluation Services (CEES), and Sierra Sands Unified School District

7. POLICY DEVELOPMENT AND REVIEW

8. PERSONNEL ADMINISTRATION

8.1 Certificated
Employment, resignation, retirement, leave of absence, change of status, termination
8.2 Classified
Employment, resignation, retirement, leave of absence, change of status, termination
8.3 Waiver Request Enabling the District to Assign Individuals in Certificated Positions Without Appropriate Credentials
8.4 Approval of Early Retirement Notification Incentive for 2013-14

9. GENERAL ADMINISTRATION

9.1 Gifts to the District
9.2 Approval of Superintendent Search Brochure Prepared by Dave Long & Associates

10. CONSTRUCTION ADMINISTRATION

10.1 Authorization to Permit the City of Ridgecrest to be Granted a Temporary Construction Easement and a "Right of Way" Dedication for a Portion of Land on the James Monroe Camput (commencing at the centerline intersection of South Warner Street and West Church Avenue) by Approving Resolution #12 1314

11. BUSINESS ADMINISTRATION

11.1 Adoption of Resolution #11 1314, Regarding the Annual Accounting of Developer Fees for the 2012-2013 Fiscal Year (Capital Facilities Fund-Fund 25)
11.2 Approval of First Interim Report for Fiscal Year 2013-14

12. CONSENT CALENDAR

12.1 "A" & "B" Warrants
12.2 Approval for Recommendation of Expulsion, Expulsion Case #04 1314

13. FUTURE AGENDA

14. ORGANIZATION OF THE BOARD for the balance of 2013 through December 2014

14.1 Election of Board President
14.2 Election of Board Vice President/Clerk
14.3 Election of Board Representative and Alternate Representative to the Committee that Elects Members to the County Committee on School District Organization
14.4 Election of Board Representative to Meetings of the National Association of Federally Impacted Schools (NAFIS)

Following the organization of the board, the meeting of the Board of Education will temporarily adjourn to convene the annual meeting of the Board of Directors of the Inyo-Kern Schools Financing Authority. The regular meeting of the Board of Education will reconvene at the end of the Board of Directors meeting.

15. ADJOURNMENT

The next regular meeting of the Board of Education will be January 16, 2014.

Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the Sierra Sands Unified School District can be inspected during normal business hours at the district office located at 113 Felspar, Ridgecrest, CA. These materials can also be viewed on the district's internet website at www.ssusdschools.org.

Note: Individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's Office at least two days before the meeting date.

4

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: November 18, 2013

TIME OF MEETING: 6:15 p.m.

PLACE OF MEETING: District Office Conference Room A

MEMBERS PRESENT: Castillo-Covert, Dietrichson, Farris, Rockwell, Scott

MEMBERS ABSENT: Pearl

STAFF PRESENT: Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by Mr. Rockwell.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted.

2. GENERAL ADMINISTRATION

2.1 Presentation and Possible Selection of Search Firm for Services in the Process of Selection of Superintendent

After reviewing the proposals and conducting personal interviews of two search firms, motion passed to approve the selection of Dave Long & Associates to assist the Board of Education in the selection of a superintendent.
ROCKWELL/SCOTT

AYES: Castillo-Covert, Dietrichson, Farris, Rockwell, Scott

2.2 Discussion and Possible Authorization for Board Member Travel to the 2013 CTA Fall Leadership Conference in Las Vegas, Nevada on November 22-24, 2013

Motion was passed to approve Board Member travel to the 2013 CTA Fall Leadership Conference in Las Vegas, Nevada on November 22-24, 2013.
SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Rockwell, Scott

4. ADJOURNMENT was at 8:30 p.m.

THE BOARD OF EDUCATION

Kurt Rockwell, Vice President/Clerk	Joanna Rummer, Secretary to Board

Recorder: Diane Naslund

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Regular Meeting of the Board of Education

DATE OF MEETING:	November 21, 2013
TIME OF MEETING:	7:00 p.m.
PLACE OF MEETING:	Ridgecrest City Council Chambers
MEMBERS PRESENT:	Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott
MEMBERS ABSENT:	None
STAFF PRESENT:	Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by Mesquite High School student Savannah Stillson.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted with the following changes: concurrent agenda Item 6.5 will be heard following Item 6.3 and the Inyo-Kern Schools Financing Authority agenda will be heard following Item 11.0. The superintendent asked that the board delete item 8.4 on the agenda.

2. APPROVAL OF MINUTES

Hearing no comments, the minutes of the regular and special meetings of October 17, 2013 and the special and concurrent meetings of October 30, 2013 were adopted by consensus as written.

3. PROGRAMS AND PRESENTATIONS

- Murray Middle School: Becoming a R.E.A.L. Mustang – Student Recognition a Key to Success. Mrs. Kirsti Smith, Principal of Murray Middle School, reported on several programs used at Murray Middle School to recognize students. Programs such as PLC, AVID, GTT, and the music program give students a reason to come to school. Murray staff is stepping up the curriculum by using math labs, ELA data collection, GTT, and AVID tutorials. Assistant Principal, Mrs. Susan Marvin stressed the importance of students feeling connected with their school. Murray Middle School strives to accomplish this goal through lunch time activities such as chess, library helpers, and peer tutoring. Mustang Up is a program designed to assist students in completing homework assignments. Becoming a R.E.A.L. Mustang means students work to R - Respect, E - Explore, A - Achieve, and L - Lead in their daily life. Ms. Natalie Mazo, counselor, explained that the students who achieve R.E.A.L Mustang status become a letterman and earn their “M”. Murray Middle School keeps students connected thru recognition.

4. PUBLIC HEARING

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

Mesquite student, Savannah Stillson, reported the following:

Murray Middle School: The month of October was full of safety drills at Murray Middle School. The students performed well on all of them. The drills have enabled students and staff to firm up procedures and concentrate on areas of improvement in case of an emergency. Volleyball season was a great success followed by an awards banquet at John's Pizza. The cross country team competed in a huge cross country event for the West Coast at Mt. SAC in Pomona. Murray runners finished in the top 30% of this extremely "hilly" course. The ASB sponsored the Harvest Dance which included fun costumes and a haunted house sponsored by the Murray choir. Rachel's Challenge sponsored Mix-it-Up at lunch on October 31. The students were matched up and ate lunch with new friends. The Safe School Ambassador Program had a training for 50 students. This is a bully resistance program that works from the inside out. Students learn skills to be resistant to bullying. The PTO cookie fundraiser brought in $10,000 in sales.

James Monroe Middle School: Basketball practice has begun at James Monroe Middle School. Red Ribbon Week was a big success with contests and spirit days. There was an awards assembly on November 6 with a performance by the James Monroe choir. Volleyball players were recognized, as were students who had a GPA of 3.5 or better. There are several spirit days coming up in December, as well as the Winter Dance. Mrs. Clara Finneran, Principal, hosted Coffee with the Principal where she discussed Common Core State Standards, the new computer based testing, and the Chromebook roll-out. The PTSO, with teacher support, is continuing to support reading outside of school hours by recognizing students for number of pages read. James Monroe Middle School wishes everyone a safe and happy holiday season.

Mesquite High School: Since the last board meeting Mesquite High School has had three orientations welcoming eleven new students. The ASVAB was administered to determine military eligibility. The CAHSEE, which is required for graduation, was also administered. For those who still need to pass the test, it will be administered again in February and May. Mr. Mark McCoy from the Naval Air Warfare Station spoke to the student body about his career and career options at China Lake. Mr. McCoy is a graduate of Mesquite High School and did a great job connecting with the students.

Burroughs High School: Burroughs is proud to report that all of their fall sports teams reached CIF with girl's tennis being undefeated. Clubs are alive and well with the Friends of Rachel Club having a Coat Drive for Ridgecrest families in need. The AVID Club held their annual Cystic Fibrosis Drive to raise funds and awareness for cystic fibrosis. The drama department has just completed performances of the Complete Works of William Shakespeare and is currently holding auditions for the spring production of Julius Caesar.

5.2 Reports from Members of the Board

Board Member Thomas Pearl reported on the visit he and Superintendent Joanna Rummer made to Congressman Kevin McCarthy. Mr. Pearl attended as the Board representative to the National Association of Federally Impacted Schools in an effort to ask for Congressman

5. REPORTS AND COMMUNICATIONS (continued)

McCarthy's continuing advocacy to include those important funds in the congressional budget, which he agreed to do. The Congressman realized the importance of this funding to all schools but especially to the Sierra Sands Unified School District. They also spoke about the importance of the reauthorization of the No Child Left Behind Act, the inclusion of more realistic standards, and the reduction of punitive measures taken against school districts.

Congressman McCarthy inquired as to the morale of the City of Ridgecrest following the recent federal shut down and its effect on Sierra Sands and the Naval Air Warfare Station. He will take the information reported to him into consideration as he represents the 23rd Congressional District.

5.3 Superintendent's Report

Mrs. Rummer reported the district is still down by 76 students from this time last year but our attendance is holding strong at 96.6%. She congratulated Las Flores Elementary School and Inyokern Elementary School on achieving the recognition to apply for the honor of Distinguished School.

5.4 Report to the Board of Trustees by the Desert Area Teachers Association

Joan Adams, Vice President of the Desert Area Teachers Association, congratulated the Board on funding $14m for construction that the state was unable to supply without having to go out for a new bond. DATA members continue to attend conferences and in-services to become as knowledgeable as possible on the Local Control Funding Formula (LCFF). DATA would like to comment on the upcoming Ridgecrest Charter School petition. While they would like their colleagues to unionize, they are concerned about this particular charter. DATA is opposed to any charter school that does not have a democratically elected school board and they would like to see this important change before RCS becomes a part of Sierra Sands Unified School District.

President Farris temporarily adjourned the Sierra Sands Unified School District board meeting at 7:44 p.m. and opened the special concurrent meeting of the Board of Education.

The Sierra Sands Unified School District Board of Education Meeting was reopened at 8:22 p.m.

5.5 Comments from the public on items not on the agenda

No comments were made.

6. EDUCATIONAL ADMINISTRATION

6.1 Approval of Memorandum of Understanding (MOU) between Cerro Coso Community College and Sierra Sands Unified School District Regarding Dual Enrollment

Motion passed to approve the MOU between Cerro Coso Community College and Sierra Sands Unified School District. SCOTT/ROCKWELL

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

6. EDUCATIONAL ADMINISTRATION (continued)

6.2 Approval of Common Core State Standards (CCSS) Implementation Funding Plan

This item was presented as an informational item only and required no action.

6.3 Approval of Equipment Purchases Using the Federal Military-Connected Local Education Agencies for Academic and Support Programs (MCASP) Grant

Motion passed for approval to purchase equipment using the MCASP grant.
ROCKWELL/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

7. POLICY DEVELOPMENT AND REVIEW

7.1 Approval of Revisions to Board Policy 5144 and Review of Administrative Regulation 5144, Student Discipline

Motion passed to approve the revisions to Board Policy 5144 and review of Administrative Regulation 5144, Student Discipline. CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

7.2 Approval of Revisions to Board Bylaw 9010, Public Statements

Motion passed to approve the revisions to Board Bylaw 9010, Public Statements.
CASTILLO-COVERT/DIETRICHSON

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

8. PERSONNEL ADMINISTRATION

8.1 Certificated
Employment, resignation, retirement, leave of absence, change of status, termination

8.2 Classified
Employment, resignation, retirement, leave of absence, change of status, termination

Motion passed to adopt the personnel actions as presented.
SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

8.3 Waiver Request Enabling the District to Assign Individuals in Certificated Positions Without Appropriate Credentials

Motion passed to approve the waiver request enabling the district to assign individuals in certificated positions without appropriate credentials. SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

8. PERSONNEL ADMINISTRATION (continued)

8.4 Approval of Early Retirement Notification Incentive for 2013-14

This item was deleted from the agenda as noted in the minutes under adoption of agenda.

9. GENERAL ADMINISTRATION

9.1 Gifts to District

Motion passed to accept the following gifts: Victoria Campbell donated a Klaus Mueller Etude 4/4 Cello, bow, and Oxford case with an estimated value of $769.00 to the Murray Middle School orchestra. Wal-mart donated classroom supplies with an estimated value of $1,000 to Richmond Elementary School and made a cash donation of $500.00 to be used toward playground equipment and tables at Richmond Elementary School. ROCKWELL/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

9.2 Designation of Date and Time of the Organizational Meeting of the Board

This item was presented for informational purposes only and required no action.

9.3 Nominations for Representatives to the California School Boards Association (CSBA)

Motion was made to nominate Board Member Farris to serve as Representative to the California School Boards Association (CSBA). PEARL/ROCKWELL

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

10. CONSTRUCTION ADMINISTRATION

10.1 Approval of Educational Specification for Murray Middle School by the Sierra Sands Unified School District Board of Trustees

Motion was passed to approve and adopt the Educational Specification for Murray Middle School. DIETRICHSON/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

10.2 Authorization to Permit the City of Ridgecrest to be Granted a Temporary Construction Easement and a “Right of Way” Dedication for a Portion of Land on the James Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue) By Approving Resolution #10 1314

Motion was passed to approve Resolution #10 1314 granting the City of Ridgecrest the “right of way” dedication for the property at the centerline of South Warner and West Church Avenues. DIETRICHSON/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

11. BUSINESS ADMINISTRATION

President Farris temporarily adjourned the Sierra Sands Unified School District board meeting at 8:52 p.m. and opened the meeting of the board of directors of the Inyo-Kern Schools Financing Authority.

The Sierra Sands Unified School District Board of Education Meeting was reopened at 8:53 p.m.

12. CONSENT CALENDAR

12.1 Approval of A & B Warrants

Motion passed to adopt the consent calendar as presented.
DIETRICHSON/CASTILLO-COVERT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

13. FUTURE AGENDA

14. ADJOURNMENT was at 8:54 p.m.

THE BOARD OF EDUCATION

_____ _____

Kurt Rockwell, Vice President/Clerk Joanna Rummer, Secretary to Board

Recorder: Diane Naslund

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Concurrent Meeting of the Board of Education

DATE OF MEETING: November 21, 2013

TIME OF MEETING: 7:00 p.m.

PLACE OF MEETING: Ridgecrest City Council Chambers

MEMBERS PRESENT: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

STAFF PRESENT: Joanna Rummer, Superintendent

1. ADOPTION OF AGENDA

6. EDUCATIONAL ADMINISTRATION

6.5 Ridgecrest Charter School: Receipt of Charter Renewal Petition

Motion passed to deny the Ridgecrest Charter School petition renewal and adopt the district staff report as the written finding. DIETRICHSON/SCOTT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

7. ADJOURNMENT was at the end of the regular meeting of the board of education.

THE BOARD OF EDUCATION

Kurt Rockwell, Vice President/Clerk

Joanna Rummer, Secretary to Board

Recorder: Diane Naslund

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: November 21, 2013

TIME OF MEETING: 6:30 p.m.

PLACE OF MEETING: Ridgecrest City Council Chambers

MEMBERS PRESENT: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

MEMBERS ABSENT: None

STAFF PRESENT: Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by Mr. Rockwell.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

2. CLOSED SESSION

2.1 Anticipated Litigation – Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(b): One potential Case

The board voted to reject the claim. DIETRICHSON/SCOTT

AYES: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott

2.2 The board met in closed session with the superintendent to discuss negotiations with all three bargaining units. No action was taken.

3. ADJOURNMENT was at 7:00 p.m.

THE BOARD OF EDUCATION

Kurt Rockwell, Vice President/Clerk

Joanna Rummer, Secretary to Board

Recorder: Diane Naslund

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING:	December 3, 2013
TIME OF MEETING:	11:00 a.m.
PLACE OF MEETING:	District Office Conference Room C
MEMBERS PRESENT:	Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell
MEMBERS ABSENT:	Scott
STAFF PRESENT:	Joanna Rummer, Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by Mr. Rockwell.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted.

2. GENERAL ADMINISTRATION

2.1 Meeting with Dave Long & Associates Regarding the Superintendent Search Process

A proposed superintendent search timeline submitted by Jay Hoffman of Dave Long & Associates was reviewed. Members of the board submitted specific characteristics and requirements they would like included in the superintendent search brochure to Mr. Hoffman.

This meeting was for informational and planning purposes only. No action was taken.

4. ADJOURNMENT was at 11:38 a.m.

THE BOARD OF EDUCATION

_____ _____

Kurt Rockwell, Vice President/Clerk Joanna Rummer, Secretary to Board

Recorder: Diane Naslund

4. PUBLIC HEARING

4.1 Public Hearing to Permit the City of Ridgecrest to be Granted a Temporary Construction Easement and a "Right of Way" Dedication for the Portion of Land on the James Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue)

BACKGROUND INFORMATION: At the meeting of November 21, 2013, the board passed Resolution #10 1314 authorizing the district to proceed with the public hearing allowing the City of Ridgecrest to be granted a Temporary Construction Easement and a "Right of Way" dedication for a portion of land on the James Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue). The notice of public hearing was published on the district website, at the district office, Sierra Vista Center, Ridgecrest City Hall, and in a local newspaper. These actions satisfy all of the requirements of Education Code 17556.

CURRENT CONSIDERATIONS: As required by Education Code Section 17556 the district must hold a public hearing for the community to have the opportunity to comment on this action.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board conduct a public hearing on allowing the City of Ridgecrest to be granted a temporary construction easement and a "Right of Way" dedication for a portion of land on the James Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue).

NOTICE OF INTENTION TO DEDICATE REAL PROPERTY

On November 21, 2013, the Governing Board of the Sierra Sands Unified School District adopted a Resolution declaring its intention to dedicate (or convey) certain property to the City of Ridgecrest for the following purpose: to complete the Safe Routes to School project associated with work to be performed at the Monroe Middle School campus.

A public hearing will be held on December 19, 2013, at 7:00 p.m. at Ridgecrest City Hall Chambers, 100 W. California upon the question of making the dedication or conveyance.

[Publish once, at least five days before the hearing]

RESOLUTION OF THE GOVERNING BOARD OF
Sierra Sands Unified School DISTRICT

In re:	)	RESOLUTION NO. #10 1314
	)	
INTENTION TO DEDICATE	)	
REAL PROPERTY	)	
	)	
	)	

RECITALS

A. The Sierra Sands Unified School District owns the real property described in Exhibit A to this Resolution.

B. The City of Ridgecrest requires said property for the following purposes: to complete the Safe Routes to School project associated with work to be performed at the Monroe Middle School campus

C. Pursuant to Education Code Section 17556/81310, this Board may dedicate to the City of Ridgecrest property needed for the Safe Routes to School project. at the Monroe Middle School campus.

RESOLVED

1. The above recitals are true.

2. This Board declares its intention to dedicate (or convey) said property to the City of Ridgecrest for the purposes set forth in the Recitals to this Resolution upon the following terms:

3. This Board will hold a public hearing on its intention to dedicate (or convey) on December 19, 2013, at 7:00 P.m. to be held at Ridgecrest City Council Chambers, 100 W. California Avenue

4. The Superintendent is directed to cause to be given of the adoption of this Resolution and of the time and place for a public hearing by:

A. Posting this Resolution in three public places in the District not less than ten (10) days before the public hearing; and

B. Publishing a notice of the Resolution in the Daily Independent once, not less than five (5) days before the public hearing.

The Resolution set forth above was adopted by the following vote:

AYES: 6

NOES: 0

ABSENT: 0

GOVERNING BOARD OF THE
Sierra Sands Unified School DISTRICT

By _____
President

I certify that the Resolution is a full and correct excerpt from the Journal of the Board of Trustees of the Sierra Sands Unified School District pertaining to the adoption of the Resolution at a meeting held on November 21, 2013.

_____
Authorized Agent of the Board
of Trustees of the _____
Sierra Sands Unified School District

Holiday Program Schedule
2013-14

SCHOOL	DATE	TIME	2nd Show	EVENT	
Faller Elementary	12/20/2013	8:30	9:50	The Night Before Christmas	
Gateway Elementary	12/20/2013	8:15		Holiday Program	
Inyokern Elementary	12/20/2013	9:00 K, 1st, 2nd	10:00 3rd, 4th, 5th	Winter program	
Las Flores Elementary	12/17/2013	6:30 p.m.		Family Night Sing Along	
Pierce Elementary	12/19/2013	9:30	2:00	Both programs are identical	
Richmond Elementary	12/13/2013	9:30 K, 1st, 2nd	1:30 3rd, 4th, 5th	Winter Holiday Program	
James Monroe	12/17/2013 12/18/2013	7:00 p,m. 7:00 p.m.		Orchestra Winter Concert Band & Choir Concert	Cafeteria Cafeteria
Murray Middle	12/20/2013	9:15 Times may shift due to length of indivual acts	10:30	Variety Show	

Sierra Sands Unified School District
Third Month Enrollment 2013-14

SCHOOL	2013-14 YTD%	2012-13 YTD%	K	1	2	3	4	5	6	7	8	9-12	SDC	2013-14 TOTAL	2012-13 TOTAL	CHANGE
FALLER	96.9%	97.0%	73	76	72	75	79	73						448	462	**-14**
GATEWAY	96.6%	96.6%	53	64	81	70	65	63					22	418	430	**-12**
INYOKERN	96.6%	95.3%	28	28	27	22	29	26						160	197	**-37**
LAS FLORES	97.0%	96.2%	128	77	75	78	70	74						502	441	**61**
PIERCE	96.8%	96.4%	55	58	55	55	58	51						332	332	**0**
RAND	96.7%	93.6%	2	5	1	1	0	0						9	9	**0**
RICHMOND ANNEX	93.9%	93.2%											102	102	97	**5**
RICHMOND	97.4%	96.4%	58	69	66	54	62	62						371	402	**-31**
TOTAL K -5	96.8%	96.3%	397	377	377	355	363	349					124	2342	2370	**-28**
MONROE	96.6%	95.8%							149	144	154		32	479	488	**-9**
MURRAY	96.8%	96.1%							184	193	186		22	585	588	**-3**
TOTAL 6 -8	96.7%	95.9%							333	337	340		54	1064	1076	**-12**
BURROUGHS	95.8%	96.3%										1346	71	1417	1403	**14**
MESQUITE	93.00%	93.0%										102		102	108	**-6**
														0	0	**0**
														0	0	**0**
TOTAL 9 - 12												1448	71	1519	1511	**8**
13-14 TOTAL	96.9%		397	377	377	355	363	349	333	337	340	1448	249	4925	---	**---**
12-13 TOTAL	%	96.2%	395	404	380	380	356	341	350	355	314	1444	238		4957	**---**
CHANGE		**0.70%**	**2**	**-27**	**-3**	**-25**	**7**	**8**	**-17**	**-18**	**26**	**4**	**11**	**---**	**---**	**-32**

Elementary K - 5	2013-14	2012-13
Regular -		
K	397	395
1 - 3	1109	1164
4 - 5	712	697
Special Education -		
SDC	124	114
RSP	78	98
Middle 6-8		
Regular	1010	1019
Special Education -		
SDC	54	57
RSP	73	78
High School 9 - 12		
Regular	1346	1336
Continuation	102	
ROP	297	272
Special Education -		
SDC	71	67
RSP	79	88
Adult	358	374

6. EDUCATIONAL ADMINISTRATION

6.1 Approval of Single Plans for Student Achievement (SPSA)

BACKGROUND INFORMATION: All schools receiving state and federal categorical program funds are required to develop site-level educational plans addressing annual program priorities. These plans, developed by site personnel and School Site Councils, define actions to meet annual goals. Sierra Sands Unified School District schools have consistently incorporated the District's strategic plan goals and action components in their Single School Plans for Student Achievement, thereby aligning school-level program priorities with District-wide goals and priorities. In addition, site plans address programmatic requirements of the state and federal categorical programs in which each school participates.

Once a Single Plan for Student Achievement has been developed and approved by the School Site Council, it must be reviewed continually to determine which goals, strategies, and expenditures should be modified to ensure that the program is current and capable of meeting the needs of all of the school's students. Modifications in the plan to reflect changing needs and priorities of the school are made by the School Site Council and presented to the board as needed.

CURRENT CONSIDERATIONS: School site personnel and School Site Councils have been meeting this fall to analyze data, update instructional program priorities, and revise Single Plans for Student Achievement. A major component in Single Plans is setting annual growth targets using STAR results. Since the state is in transition and state testing has been suspended this year, schools will not have data to determine annual growth or set annual targets. Sites modified their plans and will use benchmark testing to set annual growth targets until the state assessment system is reinstated.

In order to ensure meeting all compliance requirements, district schools are now using the California Department of Education Single Plan for Student Achievement template hosted via Doc Tracking Services.

FINANCIAL IMPLICATIONS: Board approved Single Plans for Student Achievement is a requirement in order for schools to receive categorical funding.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education approve the Single Plans for Student Achievement for the 2013-14 school year as presented.

**Individual school Single Plans for Student Achievement are available as a separate attachment. They are also available for review at the district office.

6. EDUCATIONAL ADMINISTRATION

6.2 Approval of Common Core State Standards (CCSS) Implementation Funding Plan

BACKGROUND INFORMATION: The enacted State Budget for 2013-14 provides one-time funds to local educational agencies to support the activities required to implement the Common Core State Standards that California has adopted. These new standards are required to be in place for the 2014-15 academic year. There are a number of activities the district has already undertaken, and will continue to undertake, to prepare for this implementation.

This new funding is provided specifically to support these activities:

- Professional Development for certificated and classified employees involved in the direct instruction of pupils using the Common Core State Standards
- Instructional materials and supplemental instructional materials aligned to the Common Core State Standards
- Technology equipment and infrastructure to provide technology-based instruction using Common Core State Standards and to implement computer-based student assessments

As a condition of receiving the funds, a plan to expend these funds must be presented at a public meeting of the governing board and then approved at a subsequent public meeting. The funds must be spent by July 1, 2015.

CURRENT CONSIDERATIONS: The Common Core State Standards (CCSS) Implementation Funding Plan was presented to the board for review on November 21, 2013. At this time the proposed spending plan for the Common Core State Standards funding that we will be receiving included:

Sierra Sands Unified School District (FUND 01):

Proposed Expenditures	**Estimated Costs**
Hardware/Software	$515,000.00
Infrastructure	$145,758.15
Staff Development	$ 82,800.00
Instructional Materials	$258,041.85
Total Expenditures	**$1,001,600.00**

FINANCIAL CONSIDERATIONS: Sierra Sands Unified School District's prior year enrollment for 2012-13 school year was 5008 students which generated approximately $1,001,600.00 in CCSS Implementation Funding.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve the Common Core State Standards (CCSS) Implementation funding plan as presented.

6. EDUCATIONAL ADMINISTRATION

6.3 Approval of Services Agreement between the University of California, Davis, Center for Education and Evaluation Services (CEES) and Sierra Sands Unified School District

BACKGROUND INFORMATION: An application for the 2013 Military-Connected Local Education Agencies for Academic and Support Programs (MCASP) entitled "Math and Science Together Creating 21st Century Learners" was submitted to DoDEA on May 31, 2013. On September 25, 2013 the district was notified that it was a successful grantee, out of the forty-one grants awarded nationally, of $1.9 million to support increased student achievement in math in grades 5, 7, and Algebra I over a three year period.

CURRENT CONSIDERATIONS: It is a requirement of this grant that the district contract with an outside evaluator to support the district's project. Sierra Sands would like to enter into a services agreement with UC Davis, Center for Education and Evaluation Services (CEES) to provide consultation services, develop data collection instruments and data analysis in order to measure the district's progress in meeting its math improvement and technology literacy goals. CEES will provide reports on program evaluation findings annually for years 2014, 2015, and 2016.

FINANCIAL IMPLICATIONS: The total cost for this work will be $171,081 over three years: $57,027 per year. These costs are included in the grant budget which has been approved by DoDEA.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education authorize the district to enter into a services agreement with UC Davis, Center for Education and Evaluation Services (CEES) as presented.

UC Davis Agreement # UCD14-03134

UNIVERSITY SERVICES AGREEMENT
(Sierra Sands Unified School District)

THIS AGREEMENT is made and entered into by and between THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (University), on behalf of its Davis School of Education and its Center for Education and Evaluation Services (CEES), (the Facility), and SIERRA SANDS UNIFIED SCHOOL DISTRICT on behalf of schools within its district, (SSUSD).

RECITALS

WHEREAS, The Facility has been established and is maintained to support University's pursuit of its constitutional objectives of instruction, research, and public service; and

WHEREAS, the services of the Facility may be extended to non-University users (including, when permitted by University policy, University students, faculty, and staff requesting such services for their personal use) only when, in the sole judgment of University, such action will serve purposes consistent with University's objectives and will not adversely affect the conduct of University activities; and

WHEREAS, the services requested by SSUSD have been determined to serve purposes consistent with University objectives and their provision to SSUSD not to adversely affect the conduct of University activities; and

WHEREAS, SSUSD has determined that the services in question cannot be adequately performed by other agencies or commercial firms; and

NOW, THEREFORE, University shall furnish the following services to SSUSD.

TERMS AND CONDITIONS

1. Services. The Center for Education and Evaluation Services (CEES) will provide program evaluation services from November 2013 to October 2016 to Sierra Sands Unified School District to support SSUSD's project to improve math achievement for students in its district through integrating technology in the classroom and improving both student and teacher technology skills. CEES will provide consultation, data collection instruments, and data analysis to SSUSD in order to measure SSUSD's progress in meeting its technology literacy goals. CEES will provide reports on program evaluation findings annually for the following years: 2014, 2015, and 2016. Further details are provided in Exhibit A, attached and made a part hereof. Additional work shall be performed only if authorized in advance by written amendment to this agreement executed by both parties. SSUSD's addendum or purchase order shall have no effect on the terms and conditions of this agreement.
2. Priority of University work. University work always has priority over work to be performed for non-University users.

3. Term. The term of this agreement shall be from the date of the last signature below, through October 31, 2016.

4. Payment. Fees for services by Facility shall be based upon Facility's approved rate of $250 per hour and costs; the total due for all services hereunder is $171,081.00. SSUSD shall pay for services within 30 days of SSUSD's receipt of University's invoice which shall be sent in May 2014 through October 2016 as further described in Exhibit A; Facility reserves the right to suspend performance of services if SSUSD fails to make payment in full within 60 days.

5. Indemnification and Insurance. The parties shall defend, indemnify, and hold one another, their officers, employees, and agents, harmless from and against any and all liability, loss, expense, attorneys' fees, or claims for injury or damages arising out of or in connection with this agreement, but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, agents or employees.

   5.1. Evidence of Insurance. Upon University's request, SSUSD shall provide University written evidence of SSUSD's insurance coverage relevant to the presence or activity of SSUSD, its officers, agents, and employees while in, on or about University property. In the event SSUSD's coverage is not acceptable to University, University shall have the right to immediately suspend services. If SSUSD fails to provide acceptable insurance within 10 days after University's written notice, University may terminate this agreement.

   5.2. Patent Infringement. SSUSD shall indemnify University, its agents and employees, against all liability (including costs and expenses incurred) for use of any invention or discovery and for the infringement of any Letter Patent (not including liability arising pursuant to U.S. Code section 183, Title 35 (1952) prior to the issuance of Letters Patent) occurring during the performance of this agreement and resulting from SSUSD's request or instruction that the Facility utilize any device, method, or technique not normally utilized by the Facility.

6. Non-Liability of University.

   6.1. Consequential Damages. University shall not be liable for any loss of profits, claims against SSUSD by any third party, or consequential damages.

   6.2. Delay/Desired Result. University shall incur no liability to SSUSD or to any third party for any loss, cost, claim or damage, either direct or consequential, arising from University's delay in performance or failure to perform services, or failure to achieve a desired result.

   6.3. Property Damage. University shall incur no liability to SSUSD or to any third party for loss or destruction of or damage to any materials to be sampled, assayed, or tested, data, equipment, or other property brought upon University premises by SSUSD or delivered to University by SSUSD in connection with this agreement. SSUSD accepts all liability for risk of loss to any and all such property.

6.4. Liability Limitation. University's liability for damages shall not exceed the total of all charges paid by SSUSD.

7. Confidential Information. During the course of this agreement, SSUSD may provide University with information, data, or material that it regards as proprietary or confidential. Such information shall be marked or stamped "CONFIDENTIAL INFORMATION". If communicated orally to University, SSUSD shall submit confirmation in writing within five days of such disclosure.

7.1. University's Obligation. University shall treat SSUSD's Confidential Information in the same manner as University treats its own similar information. Upon SSUSD's written request, University shall protect SSUSD's Confidential Information by means not normally employed by University, however, University shall have no obligation to comply with any such request by SSUSD. Should such protection occur, any related costs shall be borne by SSUSD. University shall not be liable for inadvertent disclosure of Confidential Information provided University has exercised reasonable care.

7.2. Exempt Information. Confidential Information does not include information that is (i) not exempt from disclosure under the California Public Records Act (Calif. Gov. Code sec. 6250 et seq.); (ii) otherwise available to the public; (iii) rightfully received from a third party not in breach of an obligation of confidentiality; (iv) independently developed by University; (v) previously known to University; or (vi) produced in compliance with a court order or when required by law. University shall give reasonable notice to SSUSD that Confidential Information is being sought by a third party, to afford SSUSD an opportunity to limit or prevent disclosure. Any defense against disclosure shall be at SSUSD's sole initiative, risk, cost, and expense. University is not obligated to participate in any defense against such request for disclosure. Upon SSUSD's request, University agrees to cease using all Confidential Information and to return it promptly to SSUSD.

7.3. Time Limitation. University shall not divulge SSUSD's Confidential Information for a period of three years following termination of this agreement, or earlier if SSUSD makes or allows its Confidential Information to become public knowledge, or by communicating such Confidential Information to a party not bound by an obligation of confidentiality.

7.4. Disposition of Confidential Information. Upon completion of services or termination of this agreement, by SSUSD's written request, University shall return any Confidential Information. Absent such request, Facility shall destroy or dispose of it according to its established procedures.

8. Disclaimer of Warranty. UNIVERSITY MAKES NO WARRANTY AS TO RESULTS TO BE OBTAINED BY THE USER FROM THE USE OF ANY SERVICES AND/OR FACILITIES PROVIDED BY UNIVERSITY UNDER THIS AGREEMENT. THERE ARE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

9. Shipment of Restricted Materials. In the event that SSUSD will be providing materials to be sampled, assayed, or used by University in providing Services hereunder whose shipment would require authorization or permits from governmental authorities (including return of any such materials to SSUSD following completion of Services or termination of this agreement), application for such authorization or permit shall be solely at SSUSD's initiative, risk, cost, and expense.

10. University's Right to Use Data. University shall have the unrestricted right to use for its own purposes, including publication, any data or information which it may develop in connection with or as a result of performing the services described in Exhibit A.

11. Use of University's Name. Except for the purpose of the services shown in section 1, SSUSD shall not use the name or mark of University in any form or manner in advertisements, reports, or other information released to the public without the prior written approval of University.

12. Termination. This agreement may be terminated by either party upon ten days written notice to the other party.

13. Notices. Notices shall be directed to the appropriate parties at the following addresses:

    13.1. Regarding Contract. Correspondence or inquiries regarding contractual matters shall be directed to the appropriate party at the following addresses:

UNIVERSITY	SSUSD
Melanie Brown	Shirley Kennedy, Asst Superintendent
Business Contracts & Analysis	Sierra Sands Unified School District
University of California, Davis	113 Felspar
One Shields Avenue	Ridgecrest, CA 93555
Davis, CA 95616	
Telephone: (530) 754-1371	Telephone: (760) 499-1640
E-mail: mcbbrown@ucdavis.edu	E-mail: skennedy@ssusd.org

    13.2. Regarding Program/Work. Correspondence or inquiries regarding the substance and progress of work to be performed, or payment for services should be directed to the following addresses:

Theresa Westover, Director — Telephone: (530) 601-8088
Center for Education and Evaluation Services (CEES)
School of Education
University of California, Davis — E-mail: tnwestover@ucdavis.edu
One Shields Avenue
Davis, CA 95616

14. Attorneys' Fees. If any action at law or equity is brought to enforce or interpret the terms of this agreement, including collection of delinquent payment, the prevailing party shall be entitled to reasonable attorney's fees, costs and necessary disbursements in addition to any other relief to which it may be entitled.

15. Relationship of the Parties. The parties to this agreement shall be and remain at all times independent contractors, neither being the employee, agent, representative, or sponsor of the other in their relationship under this agreement.

16. Governing Law. This agreement shall be construed pursuant to California law.

17. Amendment. No change in any term or condition of this agreement shall become effective unless by amendment in writing signed by both parties.

18. Entire Agreement. This agreement constitutes the entire understanding of the parties respecting the subject matter hereof and supersedes any prior understanding or agreement between them, written or oral, regarding the same subject matter.

AGREED:

SIERRA SANDS UNIFIED SCHOOL DISTRICT

By: _____
(authorized signature)

Print name: Christina Giraldo

Title: Assistant Sup't of Business Serv.

Date: 11/20/13

THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

By: Deborah Fraga-Decker
Deborah Fraga-Decker
Associate Director
Contracting Services

Date: 11/18/13

EXHIBIT A

SCOPE OF WORK

Services: The Center for Education and Evaluation Services (CEES) will provide program evaluation services from November 2013 to October 2016 to Sierra Sands Unified School District to support their project to improve math achievement for students in their district through integrating technology in the classroom and improving both student and teacher technology skills. CEES will provide consultation, data collection instruments, and data analysis to the district in order to measure District progress in meeting their technology literacy goals. CEES will provide annual reports on program evaluation findings annually: 2014, 2015, 2016.

Role of CEES is to provide:

- consultation services
- develop data collection instruments
- data analysis
- annual reports
- travel for University employees to Sierra Sands Unified
- laptops for University employees to work at Sierra Sands Unified

Role of SSUSD is to provide:

- access to school data including standardized test scores, including district benchmark and classroom assessments
- space and time for meeting with program staff, teachers and district staff

Part of the work will be performed at the University office and part of the work will be performed at Sierra Sand Unified offices.

Contract amount: The total cost for this work will be $171,081 over three years:

November 1, 2013 – October 30, 2014	$57,027
November 1, 2014 – October 30, 2015	$57,027
November 1, 2015 – October 30, 2016	$57,027

Dates: Specific dates to be determined by mutual agreement. Specific dates are dependent on completion of the contract as initial work will take place at SSUSD and flights must be arranged. After initial meeting, a timeframe for work will be established.

Deliverables: Data collection tools, including survey instruments, and annual reports on program evaluation findings: 2014, 2015, 2016.

Timeframe for completed work per year will be established at initial meetings between University and SSUSD and may be modified by agreement between the parties as the work progresses.

Invoicing: Fees for services are based upon Facility's approved rates and costs. Facility will invoice as follow:
May 2014, October 2014, May 2015, October 2015,
May 2016, October 2016

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.11 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

8.14 CHANGE OF STATUS

RECOMMENDED ACTION: To approve certificated personnel actions as presented.

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

8.24 CHANGE OF STATUS

RECOMMENDED ACTION: To approve classified personnel actions as presented.

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.11 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

Jeff Prusa***
Industrial Arts – Burroughs
Effective 1-1-14

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

Ian Ball
English – James Monroe
Effective 8-12-13

Jeri Horenstein
RSP – James Monroe
Effective 12-2-13

Substitute Teachers for 13-14 year

Emily Abdi
Charlene Hart
Tyson LoPresti

Coaches for 13-14 year:

Matthew Jackson
Basketball - Murray

8.14 CHANGE OF STATUS

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

Glory Stanciu
5 ½ hr. Paraprofessional – Burroughs
Effective 12-05-13

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

Student Food Service Workers for the 2013-2014 School Year

Student Workability Workers for the 2013-2014 School Year
Dustin Grady
Alyssa Brazill

Classified Substitutes for the 2013-2014 School Year
Alex Franco
Tamra Howmann
Susana Wittendorfer

8.24 CHANGE OF STATUS

8. PERSONNEL ADMINISTRATION

8.3 Waiver Request Enabling the District to Assign Individuals in Certificated Positions Without Appropriate Credentials

BACKGROUND INFORMATION: Approval of the governing board is required when a district is filing for a Variable Term Waiver, Provisional Internship Permit, or a Short Term Staff Permit in order to assign an individual who is not appropriately credentialed for his/her assignment.

CURRENT CONSIDERATIONS: Approval is requested for the district to submit a request to the Commission on Teacher Credentialing for a Short Term Staff Permit in order that the district may assign the following individual for the 2013-2014 school year.

Short Term Staff Permit – Education Specialist – Mild/Moderate
Jeri Horenstein, James Monroe Middle School

FINANCIAL IMPLICATIONS: None

SUPERINTENDENT'S RECOMMENDATION: Approve the submission of request for a Short Term Staff Permit, in order that the above named individual may be assigned in the designated position for the 2013-14 school year.

8. PERSONNEL ADMINISTRATION

8.4 Approval of Early Retirement Notification Incentive for 2013-14

BACKGROUND INFORMATION: For several years, the district has offered an early retirement notification incentive. This provided the district with valuable information in determining staffing needs for the upcoming school year.

CURRENT CONSIDERATIONS: The district would like to offer the early retirement notification incentive program for 2013-14 to assist with identification of staffing needs for the 2014-15 school year. The district is proposing to offer an early retirement notification incentive in the amount of $3,000 for certificated employees and $1,600 for classified employees to those employees who submit their written retirement notice by no later than February 28, 2014. The retirement window (i.e., effective date of retirement) for this incentive is as follows: (1) certificated employees between October 1, 2013 and August 1, 2014; and (2) classified employees between October 1, 2013 and August 1, 2014. Employees must be eligible to retire under STRS or PERS in order to receive this incentive. If approved by the board, all employees eligible to retire will receive a letter during the week of December 23, 2013 from the Human Resources Department describing the 2013-14 early retirement notification incentive program.

FINANCIAL IMPLICATIONS: The exact fiscal impact is unknown, but the cost of the program is certain to be offset by the reduced cost in salary and statutory benefits. Most important for the district are the benefits associated with management of staffing in the current fiscal climate.

SUPERINTENDENT'S RECOMMENDATION: Approve the early retirement notification incentive program for 2013-14 in the amount of $3,000 for each certificated employee and $1,600 for each classified employee who declares his/her intent to retire in writing within the applicable retirement window by no later than February 28, 2014.

9. GENERAL ADMINISTRATION

9.1 Gifts to District

CURRENT CONSIDERATIONS: The following donations have been received: Paul Leonard donated a Sony WEGA 51" television with an estimated value of $250 to Gateway Elementary School. Ms. Carol Barrett donated an external hard drive with an estimated value of $100 to the Burroughs High School music program.

FINANCIAL IMPLICATIONS: Donations provide support to the district and have a positive financial impact.

SUPERINTENDENT'S RECOMMENDATION: Accept the gifts as described and send appropriate letter of appreciation.

9. GENERAL ADMINISTRATION

9.2 Approval of Superintendent Search Brochure Prepared by Dave Long & Associates

BACKGROUND INFORMATION: The Superintendent of Sierra Sands Unified School District has submitted her resignation effective June 30, 2014. The Board of Trustees of Sierra Sands Unified School District entered into an agreement with Dave Long & Associates on November 18, 2013 to assist the board in their search for a new superintendent.

CURRENT CONSIDERATIONS: The board would like to consider the approval of the superintendent search brochure submitted by Dave Long & Associates.

FINANCIAL IMPLICATIONS: The cost of this brochure is included in the agreement between Sierra Sands Unified School District and Dave Long & Associates that was approved by the board on November 18, 2013.

SUPERINTENDENT'S RECOMMENDATION: The recommendation of the Superintendent is that the board approve the superintendent search brochure.

10. CONSTRUCTION ADMINISTRATION

10.1 Authorization to Permit the City of Ridgecrest to be Granted a Temporary Construction Easement and a "Right of Way" Dedication for a Portion of Land on the James Monroe Campus (commencing at the centerline intersection of South Warner Street and West Church Avenue) by Approving Resolution #12 1314

BACKGROUND INFORMATION**:** Education Code sections 17556 and following dictates the procedures to permit the granting of an easement to a public utility, as follows:

- First, a resolution of the board must be passed by a 2/3rds vote of all members fixing the date and time for a public hearing to be conducted not less than ten (10) days later.
- Notice of the resolution and the public hearing time and location must be posted in three (3) locations within the district and a newspaper(s) notice of the same must be given not less than five (5) days prior to the public hearing.
- Following the public hearing, by a 2/3rds vote, the board may adopt a resolution authorizing the execution and delivery of the deed. Attached to this agenda item is the required resolution and newspaper notice.

CURRENT CONSIDERATIONS: At the Sierra Sands Unified School District board meeting of November 21, 2013, the board approved Resolution #10 1314. The notice regarding the resolution and the date of the public hearing was published on the district website, at the district office, school sites, the Sierra Vista Center and in a local newspaper. These actions satisfy all of the requirements of Education Code 17556.

The proposed item, if approved, will complete the process of granting a "Right of Way" easement requested by the City of Ridgecrest so that they can continue their efforts to make the changes required to complete a "Safe Routes to School" project.

FINANCIAL IMPLICATIONS: This action is at a minimal (posting/advertising) cost to the district.

SUPERINTENDENT'S RECOMMENDATION: The superintendent's recommendation is that the board initiate the action described above to grant the City of Ridgecrest the "Right of Way" for the area described above by approving Resolution #12 1314.

RESOLUTION OF THE GOVERNING BOARD OF
SIERRA SANDS UNIFIED SCHOOL DISTRICT

In re:	)	RESOLUTION NO. #12 1314
	)	
AUTHORIZATION TO EXECUTE	)	
DEDICATION OR CONVEYANCE	)	
_____	)	

RECITALS

A. On November 21, 2013, the attached Resolution was adopted by this Board.

B. The Superintendent has caused notice to be given in the prescribed manner.

C. A public hearing was held on December 19, 2013, on the question of making the dedication (or conveyance).

RESOLVED

1. The above recitals are true.

2. The President of this Board (or other designee) is authorized and directed to execute a deed of dedication (or conveyance) of the property described in the attached Resolution and to deliver it.

The Resolution set forth above was adopted by the following vote:

AYES: ABSENT:

NOES:

GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT

By_____
President

I certify that the Resolution is a full and correct excerpt from the Journal of the Board of Trustees of the Sierra Sands Unified School District pertaining to the adoption of the Resolution at a meeting held on December 19, 2013.

_____
Authorized Agent of the Board of
Trustees of the Sierra Sands Unified
School District

11. BUSINESS ADMINISTRATION

11.1 Adoption of Resolution #11 1314, Regarding the Annual Accounting of Developer Fees for the 2012-13 Fiscal Year (Capital Facilities Fund-Fund 25)

BACKGROUND INFORMATION: Government Code sections 66001 and 66006 require public entities such as school districts collecting statutory school facilities fees to make public and report to governing boards an annual accounting regarding the status of the account in which those funds reside.

CURRENT CONSIDERATIONS: The board's adoption of Resolution #11 1314 and the two accompanying exhibits complete the district's compliance with the government codes referred to above. The report is for the 2012-13 school year.

FINANCIAL IMPLICATIONS: The beginning balance on July 1, 2012 was $318,690.93. Income from interest was $1,564.16. Income from county and city fees was $88,497.09. In 2012-13 expenditures relating to growth totaled $223,753.02, which included administrative fees of $417.24 paid to the County of Kern. There were a number of expenses related to district growth and planning for anticipated growth. Summary information is provided below. Income and expense information as well as summary graphs are attached.

Support of facilities funding	$65,144.40
Lease of portable classroom units	131,579.62
Establishment of eligibility for state funding	26,611.76
County administrative fees	417.24
	$223,753.02

While Fiscal 2012-13 revenue has continued to decrease, the fact that both commercial and residential development is continuing is a positive sign for both the district as well as the community. In 2012-13 as in 2011-12 developer fees collected by the city of Ridgecrest continued to outpace those collected by the County of Kern.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board adopt Resolution #11 1314 and the accompanying exhibits as presented.

Sierra Sands Unified School District
Fund 25
Developer Fees
Attachment 1

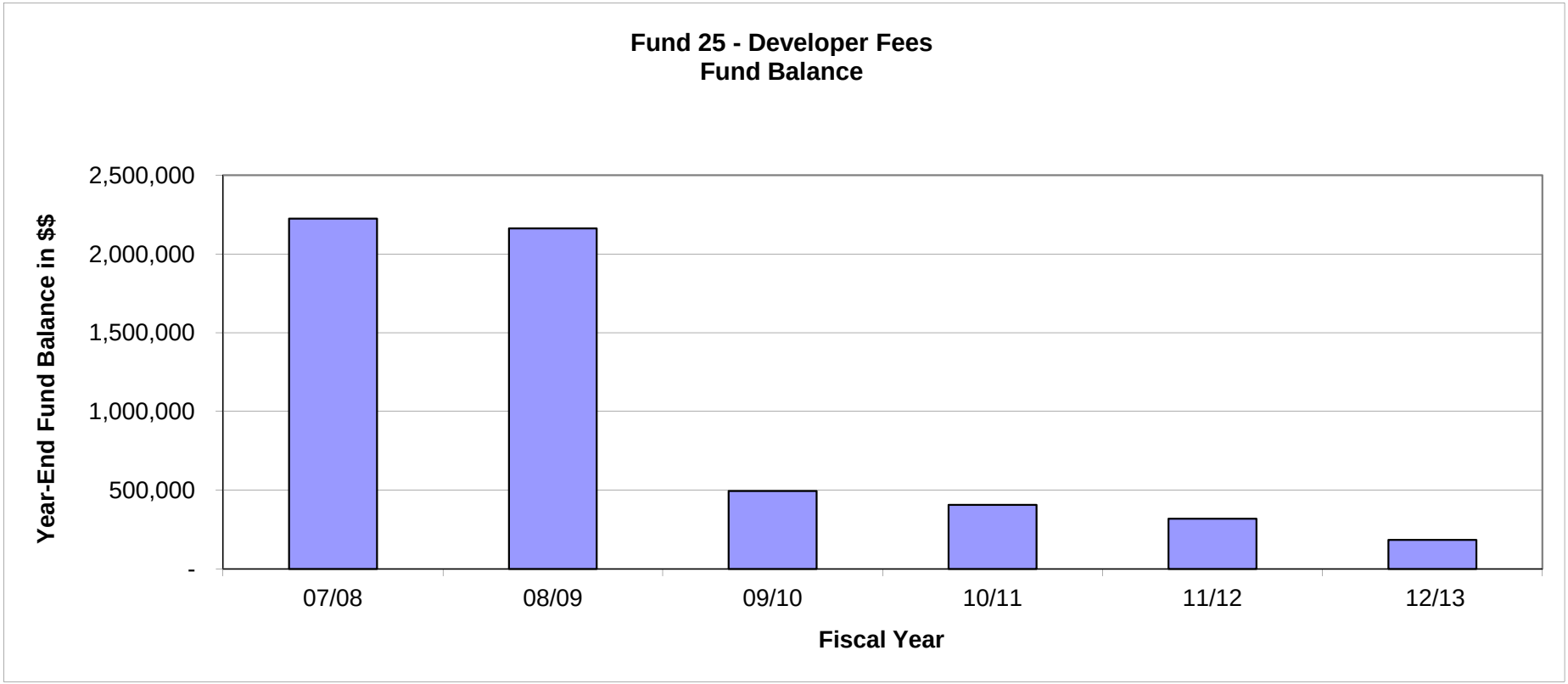
	10/11	11/12	12/13	
Beginning Balance	**$ 496,025.92**	**$ 408,031.71**	**318,690.93**	
Interest Earned	$ 5,028.88	$ 3,515.72	$ 1,564.16	
City Developer Fees	$ 526,001.59	$ 226,881.37	$ 72,204.63	
County Developer Fees	$ 39,090.14	$ 67,776.28	$ 16,292.46	
County Admin Expense	$ 455.81	$ 1,122.79	$ 417.24	[1]
Expenses	$ 657,659.01	$ 386,391.36	$ 223,335.78	[2]
Transfers	$ -	$ -	$ -	
Ending Balance	**$ 408,031.71**	**$ 318,690.93**	**184,999.16**	

[1] 12/13 Administrative expense for County Developer Fees	$ 417.24
[2] 12/13 Expenses	
Atkinson, Andleson, Loya, & Ruud	$ 59,425.65
Capitol Advisors	$ 22,021.76
Impact Modular Leasing	$ 109,478.98
Richard Gonzalez & Associates	$ 5,718.75
Stuart & Associates	$ 4,590.00
TSC Group Inc	$ 22,100.64
	$ 223,335.78
	$ 223,753.02
	$ -

Notes:
Support of Facilities = AALRR and RGA
Establishment of Eligibility for State Funding = Stuart & Assoc.; Capitol Advisors
Modular = Impact Modular, TSC Group

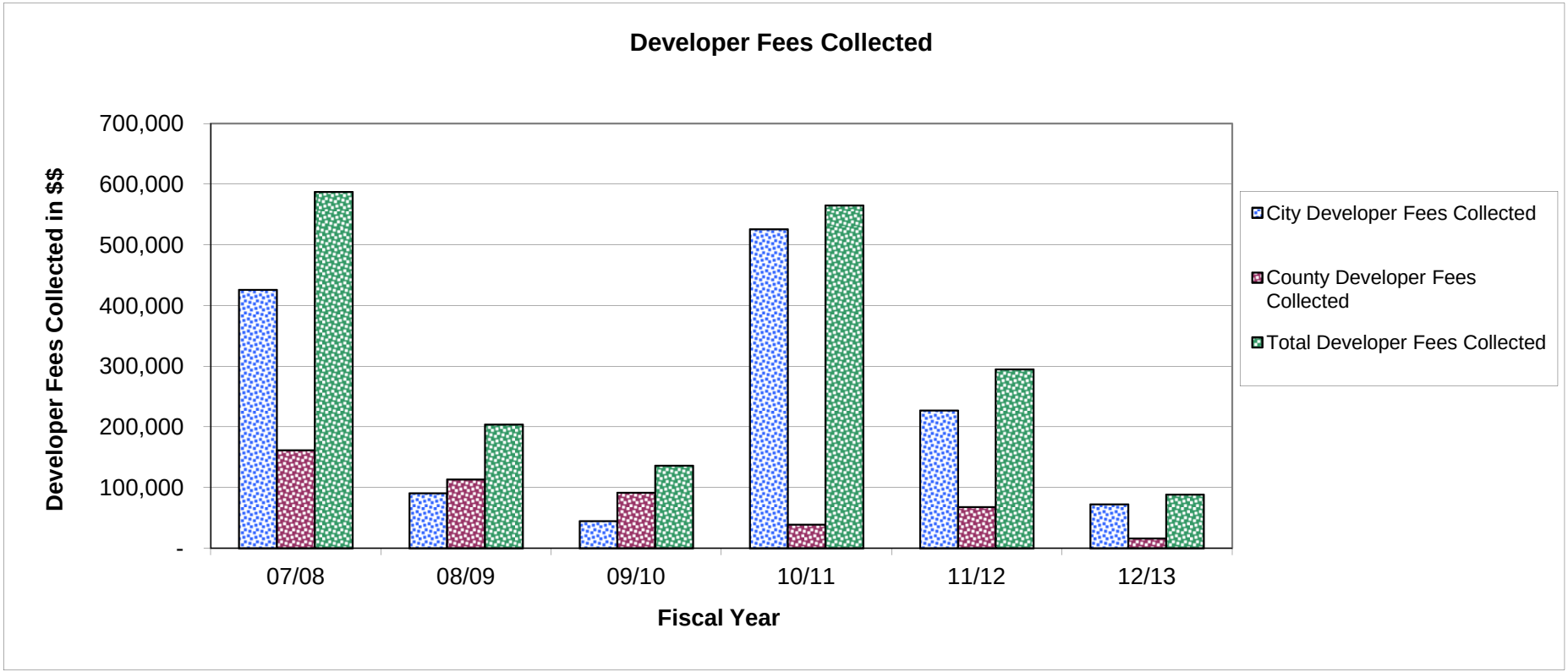
Sierra Sands Unified School District
Fund 25
Developer Fees

Fiscal Year	Ending Balance
07/08	$ 2,223,938.54
08/09	$ 2,162,122.60
09/10	$ 496,025.92
10/11	$ 408,031.71
11/12	$ 318,690.93
12/13	$ 184,999.16



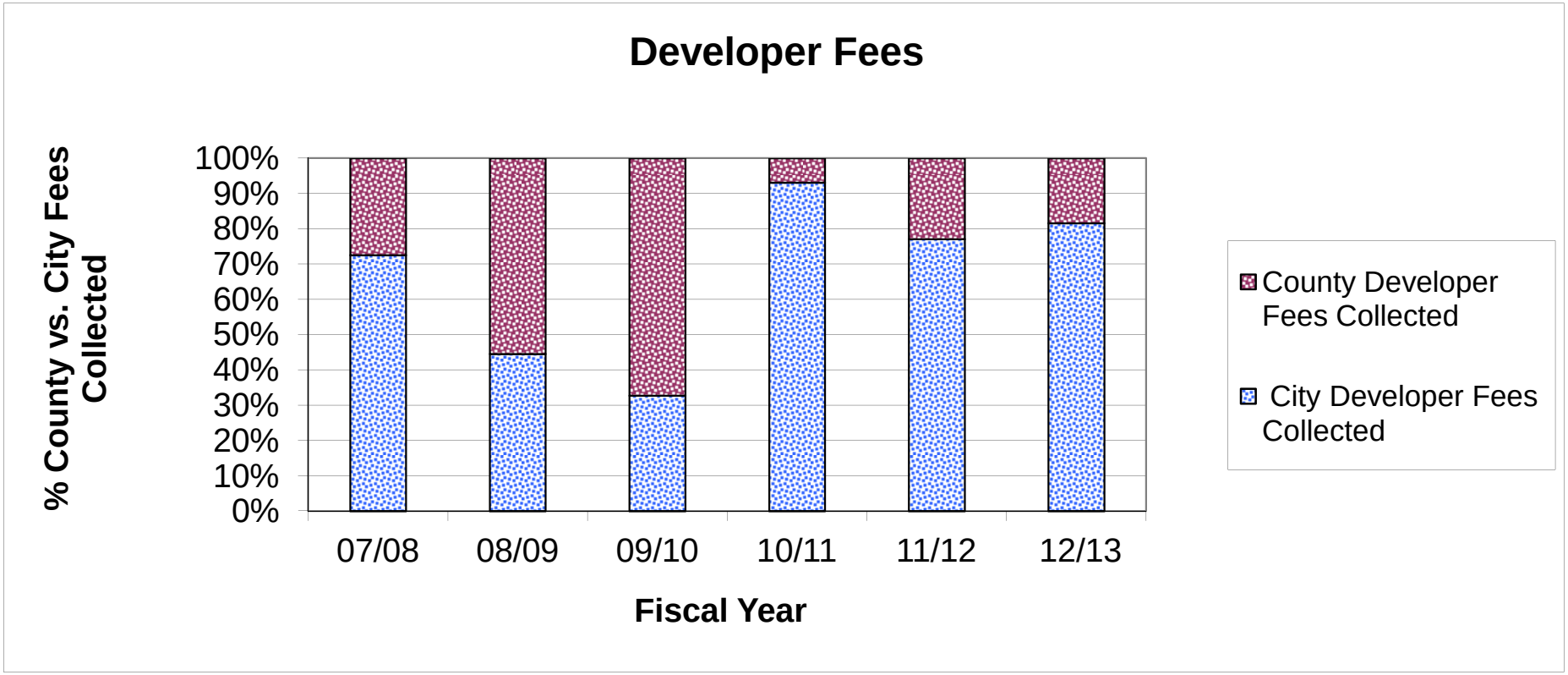
Sierra Sands Unified School District
Fund 25
Developer Fees

Fiscal Year	City Developer Fees Collected	County Developer Fees Collected	Total Developer Fees Collected
04/05	$ 430,557.69	$ 136,592.64	$ 567,150.33
05/06	$ 886,700.50	$ 263,050.45	$ 1,149,750.95
06/07	$ 255,812.24	$ 185,605.11	$ 441,417.35
07/08	$ 425,905.78	$ 161,517.22	$ 587,423.00
08/09	$ 90,656.17	$ 113,168.32	$ 203,824.49
09/10	$ 44,534.82	$ 91,661.70	$ 136,196.52
10/11	$ 526,001.59	$ 39,090.14	$ 565,091.73
11/12	$ 226,881.37	$ 67,776.28	$ 294,657.65
12/13	$ 72,204.63	$ 16,292.46	$ 88,497.09



Sierra Sands Unified School District
Fund 25
Developer Fees

Fiscal Year	City Developer Fees Collected	County Developer Fees Collected	Total Developer Fees Collected
01/02	$ -	$ 2,416.00	$ 2,416.00
02/03	$ 20,085.74	$ 44,996.18	$ 65,081.92
03/04	$ 148,594.12	$ 114,805.16	$ 263,399.28
04/05	$ 430,557.69	$ 136,592.64	$ 567,150.33
05/06	$ 886,700.50	$ 263,050.45	$ 1,149,750.95
06/07	$ 255,812.24	$ 185,605.11	$ 441,417.35
07/08	$ 425,905.78	$ 161,517.22	$ 587,423.00
08/09	$ 90,656.17	$ 113,168.32	$ 203,824.49
09/10	$ 44,534.82	$ 91,661.70	$ 136,196.52
10/11	$ 526,001.59	$ 39,090.14	$ 565,091.73
11/12	$ 226,881.37	$ 67,776.28	$ 294,657.65
12/13	$ 72,204.63	$ 16,292.46	$ 88,497.09



RESOLUTION #11 1314
RESOLUTION OF THE GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR 2012-2013 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
CAPITAL FACILITIES FUND-FUND 25
Government Code sections 66001(d) & 66006(b)
Board item at bottom

1. Authority and Reasons for Adopting this Resolution.

A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated May 15, 2008, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Capital Facilities Fund-Fund 25

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;

C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 30, 2013, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it;

D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 19, 2013. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was published at least 15 days prior to this meeting to anyone who had requested it;

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2012-2013 Fiscal Year:

A. In reference to Government Code section 66006(b) (2), the information identified in section 1 above is correct;

B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);

C. In reference to Government Code section 66001(d) (1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fee and the purpose for which it is charged;

E. In reference to Government Code section 66001(d) (3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put are identified in Exhibit B;

F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2012-2013 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66001(d), because all of the findings required by that subdivision have been made in connection with the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Kurt Rockwell, Vice President/Clerk of the Governing Board of the Sierra Sands Unified School District of Kern County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this nineteenth day of December, 2013 by the following vote:

AYES:

NOES:

ABSENT:

_____

Vice President/Clerk of the Board
Sierra Sands Unified School District
Kern County, California

EXHIBIT A
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2012-2013
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facilities Fund, Fund 25 (the "Fund")

Per Government Code section 66006(b) (1) (A)-H) as indicated:

A. A brief description of the type of fee in the Fund:

Statutory School Facilities Fees

B. The amount of the fee.

$2.97 per square foot of assessable space of residential construction and $0.47 per square foot of covered and enclosed space of commercial/industrial construction but subject to the districts' determination that a particular project is exempt from all or part of these fees.

C. The beginning and ending balance of the Fund.

See Attachment 1.

D. The amount of the fees collected and the interest earned.

See Attachment 1.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

If sufficient funds have been collected, incomplete projects will commence in 2012-2013 in accordance with those items specified in Exhibit B, paragraph A1.

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

In 2012-2013, there were no interfund transfers or loans.

H. No refunds were made pursuant to subdivision (e) of Section 66001 in 2012-13.

EXHIBIT B
TO RESOLUTION REGARDING
ANNUAL ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2012-2013
FOR THE FOLLOWING FUND OR ACCOUNT:
Capital Facility Fund-Fund 25

Per Government Code section 66001(d) (1)-(4) as indicated:

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-13 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

1. The Fund will pay for costs associated with the district growth initiatives. These efforts include

    a) Demographic Study
    b) School Fee Justification Study
    c) Annual Eligibility Assessment and Review
    d) Various Facilities Studies, Legal, Architectural Consultants Fees and Inspections
    e) Long Range Strategic Plan
    f) Classrooms, additional student ancillary space and other facility improvements including infrastructure upgrades, electronic connectivity, additional playfield capacity and additional assistive student devices.

2. The Fund will pay for appropriate projects identified by the District Master Plan, District Facilities Needs Assessment Study, as well as those associated with unhoused students discussed in the school fee justification study. This includes acquisition and placement of modular classrooms to accommodate student growth, additional ancillary space as well as studies and other efforts associated with potential land acquisition appropriate for school sites.

3. The Fund will continue to pay administrative fees to the County of Kern as well as the District.

B. See section 3.D of the Resolution.

C. With respect to only that portion of the Fund remaining unexpended at the end of

the 2012-2013 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

- Developer Fees
- Bond funds
- Deferred maintenance funds
- State matching funds
- Other funds available to the district will be expended as appropriate.

D. With respect to only that portion of the Fund remaining unexpended at the end of 2012-2013 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund.

It is anticipated that monies in Fund 25 will be utilized in conjunction with the funds discussed above when appropriate. Various efforts associated with the District's expansion and growth initiatives commenced during the first quarter of 2007-08 continued through the year and are expected to continue for the next 3-5 years. Deposits may be made throughout the year.

11. BUSINESS ADMINISTRATION

11.2 Approval of First Interim Report for Fiscal Year 2013-14

BACKGROUND INFORMATION: In accordance with the California Education Code 42130-42131, no later than 45 days after the close of each reporting period, the school district governing board shall approve the first interim financial report and certify in writing whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projection, for subsequent fiscal years.

CURRENT CONSIDERATIONS: The purpose of the first interim report as stated above is to certify to the board and the public that the district will be able to meet its financial obligations for the current and next two years. It is also to discuss other important elements of the district financial picture, speak to changes in the budget, as well as mention factors influencing the changes and other items of interest pertaining to the financial condition of the district. Beginning in 2008, the state and the national fiscal environment began to present significant financial challenges for school districts. To date, while there is much to suggest that the state economy is growing, recovery remains weak and slow.

FINANCIAL IMPLICATIONS: Fiscal year 2013-14 is a period of transition. On July 1, 2013 a revolutionary new public education funding methodology, the Local Control Funding Formula or LCFF was adopted. As previously noted the LCFF is not a revenue generator but merely a method to calculate funding. The LCFF is intended to correct historical inequities and increase flexibility, by strategically directing projected growth in education funds to students with the greatest need to close the achievement gap. But the formula also brings new challenges, as the district had to quickly adapt to a new funding model with very little guidance as to implementation. Funding of the LCFF target levels was intended to be achieved by 2020-21.

Of significance are the following:

1. Local Control Funding Formula funding is largely unrestricted, but subject to comprehensive accountability requirements. Under LCFF the district is required to adopt a Local Control Accountability Plan (or LCAP) which must be in place by July 1, 2014. The district plan must disclose how funds will be spent to provide high-quality educational programs while meeting annual goals in eight areas of specified state priorities. The district must specify its actions to achieve these goals and each individual goal must be aligned with the district's adopted budget. The LCAP will be developed using a template provided by the SBE and must be approved before the 2014-15 budget can be accepted. The LCAP must be adopted

every 3 years and updated annually. Because clarifying information remains minimal, creation of the LCAP continues to be an arduous process. As the LCAP is developed there will be more discussion about the integration of the budget with the LCAP.

2. The LCFF limits K-3 class sizes to 24 students to one teacher. This goal must be reached at LCFF's full implementation planned for 2020-21. The district must meet intermediate targets during the eight-year time span to show progress has been made toward that goal. Failure to meet the target at even one school site can result in the loss of Class-Size Reduction funding district-wide.

3. The LCFF model necessitates an entirely new way of thinking about revenues, reserves, balances and planning for the future. The Base Revenue Limit, deficit factor, and current year COLA are replaced with a "commitment" by the state to make a contribution to "closing the gap" each year, but as of yet no statutory calculation is in place for how much the state will contribute. Sources indicate at this time that LCFF is not expected to be fully funded by 2020-21.

4. Currently statewide receipts as of November 30, 2013 are reported to be above the DOF budget projection. This factor indicates there could eventually be a moderate but positive change in the 2013-14 statewide budget. As information is preliminary at this point it remains unclear how tax revenues will eventuate by the end of the school year. The next significant revenue update will be with the Governor's January budget proposal.

Items of note for the first interim report include:

- Changes in Revenue and Expenses are mostly reflective of the replacement of the traditional funding under the Revenue Limit by the LCFF which caused a movement from the restricted to the unrestricted general fund budget.

- Significant encroachment to the general fund by Special Education. Due to the growth in the number of special education students as well as the nature of their needs, increasing encroachment is expected to continue.

- Most Categorical Programs were swept up in the Local Control Funding Formula in the 2013-14 school year, effectively rendering these funds unrestricted. Nonetheless a Maintenance of Effort must be maintained for ROP and Adult Education for the current school year and 2014-15. Transportation and Targeted Instructional Improvement Grant funding remained outside the LCFF. By law transportation expenditures for 2013-2014 must be no less than funding received in 2012-13.

- Federal funding for education for fiscal year 2014 is still very uncertain. Federal categorical programs Title I and Title II were drastically reduced. Additional reductions in federal funding are foreseen for subsequent budget years until Congress resolves the federal deficit issues that led to sequestration.

Revenues, and by extension cash, remain problematic. Although the district anticipates remaining positive and fiscally solvent in 2013-14 and the two out years, the district is still deficit-spending. It must be noted that the increases in the normal operating expenses such as a rise in the Consumer Price Index, increases due to step and column, increases in utilities, and health care costs continue to be of concern. Maintaining controls on expenses continue to be a high priority despite the fact that costs continue to rise.

The following should be noted:

- The 5% reserve for economic uncertainty has been sustained in the unrestricted general fund.
- Step and column and the health and welfare package continue to be supported.
- Even though the district is deficit spending, it continues to remain fiscally solvent although as its ending fund balance continues to erode, the ability of the district to remain fiscally solvent becomes problematic as time goes on.
- Despite the challenging fiscal environment neither furlough days nor salary rollbacks have occurred.

One of the requirements in budget reporting is to be able to certify the fiscal solvency of the district for the current and two following out-years. There exists a great deal of uncertainty in relation to the implementation of the Governor's Local Control Funding Formula. The district believes that by continued implementation of its strategic plan and judicious use of the known resources it has available at this time, it will be able to continue to perform its mission in the same manner it has to this point.

In line with district practice, this report has been formulated in accordance with the guidelines provided by the California Department of Education, the Financial Crisis and Management Assistance Team, Kern County Superintendent of Schools, and School Services of California.

SUPERINTENDENT'S RECOMMENDATION: It is respectfully recommended that the Sierra Sands Unified School District Board of Trustees approve the First Interim budget report as presented.

Sierra Sands Unified School District
General Fund Unrestricted
2013/2014 Budget Comparison Report
1st Interim

	Objects	*COLUMN A* 2013/2014 1st Interim		*COLUMN B* 2013/2014 Approved Budget	DIFFERENCE	
Projected Fund Balance						
July 1 Beginning Fund Balance		$7,270,741		$7,270,741		
Add: Revenues *(Column A - Column B)* *	8000-8999	$30,856,516		$29,002,318	$1,854,198	
Less: Expenditures *(Column B - Column A)* **	1000-7999	$33,953,274		$31,877,295	-$2,075,979	
June 30 Ending Fund Balance		$4,173,984		$4,395,764		
Less: Stores, Prepaid Expenses & Revolving Cash *(Column B - Column A)*		$72,000		$72,000		
Less: 5% Reserve for Economic Uncertainties *(Column B - Column A)*		$2,251,847		$2,171,823		
Available Ending Fund Balance as of June 30		$1,850,137		$2,151,941		
ADD: Revenues					*(Column A - Column B)*	
Revenue Limit/LCFF Sources	8010-8099	$29,200,981		$25,081,051	$4,119,929	1
Federal Revenues	8100-8299	$1,504,813		$1,504,813	$0	
Other State Revenues	8300-8599	$1,318,678		$4,276,280	-$2,957,602	2
Other Local Revenues	8600-8799	$452,062		$421,325	$30,736	3
Total Revenues		$32,476,533	*a*	$31,283,469	$1,193,064	
LESS: Expenditures					*(Column B - Column A)*	
Certificated Salaries	1000-1999	$14,156,930		$13,897,485	-$259,445	4
Classified Salaries	2000-2999	$4,610,465		$3,946,893	-$663,572	5
Benefits - Current Employees	3000-3999	$8,024,474		$7,522,834	-$501,640	6
Benefits - Retirees	370X & 390X	$1,422,874		$1,422,874	$0	
Books and Supplies	4000-4999	$1,541,424		$1,077,800	-$463,624	7
Services and Operating Expenses	5000-5999	$3,113,217		$3,042,481	-$70,736	8
Capital Outlay	6000-6599	$334,300		$334,300	$0	
Other Outgo	7100-7299 7400-7499	$551,062		$445,312	-$105,750	9
Indirect Costs	7300-7399	-$131,225		-$142,436	-$11,211	
Total Expenditures		$33,623,522	*b*	$31,547,543	-$2,075,979	
ADD: Interfund Transfers In					*(Column A - Column B)*	
Transfer In	8910-8929	$309,816		$309,776	$40	
Total Interfund Transfers In		$309,816	*c*	$309,776	$40	
LESS: Interfund Transfers Out					*(Column B - Column A)*	
Transfer Out - Fund 14 (Deferred Maintenance)	7610-7629	$267,175		$267,175	$0	
Transfer Out- Fund 17 (Reserve)	7610-7629	$0		$0	$0	
Transfer Out- Fund 17 (Golden Handshake)	7610-7629	$62,577		$62,577	$0	
Total Interfund Transfers Out		$329,752	*d*	$329,752	$0	
LESS: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) * **					*(Column A - Column B)*	
Resource 2200 - Continuation High School	8980	-$356,633		-$300,303	-$56,330	10
Resource 6500 - Special Education	8980	-$1,423,199		-$1,296,796	-$126,404	11
Resource 7230 - Home to School Transportation	8980	$0		-$237,787	$237,787	12
Resource 7240 - Special Ed Transportation	8980	$0		-$656,041	$656,041	13
Resource 9021 - Sierra Vista Center	8980	-$150,000		-$100,000	-$50,000	
Total Encroachment Contributions		-$1,929,833	*e*	-$2,590,927	$661,095	
Net Revenue less Expenditures (a + c + e) - (b + d)		-$3,096,758		-$2,874,977		

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in, and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a negative because they decrease revenues.

\- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

Sierra Sands Unified School District
General Fund Unrestricted
2013/2014 Budget Comparison Report
1st Interim

1 The Local Control Funding Formula (LCFF) was put into law by the 2013-14 State budget act. Nearly all state educational funding has now been replaced by this new formula. The total shown in Column A is the total estimated LCFF funding to be received by the district, minus transfers to Contiuation Education (520K), Special Education (1.23M), Fund 11 for Adult Education (201K), and Fund 14 for Deferred Maintenance (198K).

2 Reduction shown is a result of other state funding that has been replaced by the LCFF including K-3 CSR (890K), Tier III funding (1.8M), and Supplemental Instruction funding (210K). Remaining unrestricted state funding outside of the LCFF include County ROP (470K), Mandate BG (170K), County BTSA (19K), and Lottery (650K).

3 Bus pass revenue now accounted for in the unrestricted general fund as transportation is included as an add-on to the LCFF. Other increases shown here are reflective of donations received. The corresponding donation budgets are reflected in the expenditures section.

4 Increases in certificated, classified, benefits, supplies, and services expenses primarily reflective of expenses moved from restricted to unrestricted as a result of program funding replaced by the LCFF. Expenses related to EIA and Transportation are now moved to unrestricted.

5 See note #4

6 See note #4

7 See note #4; other increases include budgets set up for donations and lost/damaged book fees received.

8 See note #4; other increases include additional School Resource Officer for increased safety needs.

9 Increase in Other Outgo due to interest payments due for the Qualified School Construction Bond Series B.

10 Increase in encroachment for Continuation High School reflective of changes in staffing and step/column.

11 Increase in needed Special Education services including speech therapy and Special Education preschool.

12 Transportation funding is included as an add-on to the LCFF. As the LCFF funding is accounted for in the unrestricted general fund, all expenses for transportation have been moved from restricted to unrestricted.

13 See note #12

Sierra Sands Unified School District
General Fund Restricted
2013/2014 Budget Comparison Report
1st Interim

	Objects	*COLUMN A* 2013/2014 1st Interim	*COLUMN B* 2013/2014 Approved Budget	DIFFERENCE
Projected Fund Balance				
July 1 Beginning Fund Balance		$753,614	$753,614	
Add: Revenues *(Column A - Column B)* *	8000-8999	$10,950,676	$11,506,919	-$556,243
Less: Expenditures *(Column B - Column A)* **	1000-7999	$11,083,658	$11,559,159	$475,502
June 30 Ending Fund Balance		$620,632	$701,373	
ADD: Revenues				*(Column A - Column B)*
Revenue Limit Sources	8010-8092	$1,754,088	$1,754,088	$0
Federal Revenues	8100-8299	$2,756,695	$2,563,643	$193,052
Other State Revenues	8300-8599	$4,326,738	$4,402,260	-$75,522
Other Local Revenues	8600-8799	$183,322	$196,000	-$12,678
Total Revenues		$9,020,843 *a*	$8,915,991	$104,852
LESS: Expenditures				*(Column B - Column A)*
Certificated Salaries	1000-1999	$4,144,413	$4,250,457	$106,044
Classified Salaries	2000-2999	$1,380,057	$2,075,930	$695,873
Benefits - Current Employees	3000-3999	$2,556,758	$3,059,550	$502,793
Books and Supplies	4000-4999	$1,411,650	$632,715	-$778,935
Services and Operating Expenses	5000-5999	$1,236,772	$1,175,287	-$61,484
Capital Outlay	6000-6599	$0	$0	$0
Other Outgo (Lease Rev Bond Paym)	7100-7299 7400-7499	$292,783	$292,783	$0
Indirect Costs	7300-7399	$61,225	$72,436	$11,211
Total Expenditures		$11,083,658 *b*	$11,559,159	$475,502
ADD: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) * **				*(Column A - Column B)*
Resource 2200 - Continuation High School	8980	$356,633	$300,303	$56,330
Resource 6500 - Special Education	8980	$1,423,199	$1,296,796	$126,404
Resource 7230 - Home to School Transportation	8980	$0	$237,787	-$237,787
Resource 7240 - Special Ed Transportation	8980	$0	$656,041	-$656,041
Resource 9021 - Sierra Vista Center	8980	$150,000	$100,000	$50,000
Total Encroachment Contributions		$1,929,833 *c*	$2,590,927	-$661,095
Net Revenue less Expenditures (a + c) - b		-$132,982	-$52,240	

***** Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

****** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

******* Encroachment contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 19, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Gavin MacGregor Telephone: (760) 499-1604

Title: Director of Finance and Budget E-mail: gmacgregor@ssusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	3,135.64	3,135.64	3,086.72	3,135.71	0.07	0%
2. Special Education	165.94	165.94	163.35	165.94	0.00	0%
HIGH SCHOOL						
3. General Education	1,367.35	1,367.35	1,355.46	1,376.97	9.62	1%
4. Special Education	57.05	57.05	56.16	57.05	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	4,725.98	4,725.98	4,661.69	4,735.67	9.69	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	9.02	9.02	9.02	9.02	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	4,725.98	4,725.98	4,661.69	4,735.67	9.69	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	25,081,051.19	25,081,051.19	8,085,755.77	29,200,980.59	4,119,929.40	16.4%
2) Federal Revenue		8100-8299	1,504,813.09	1,504,813.09	334,303.91	1,504,813.09	0.00	0.0%
3) Other State Revenue		8300-8599	4,276,279.75	4,276,279.75	69,837.72	1,318,677.75	(2,957,602.00)	-69.2%
4) Other Local Revenue		8600-8799	421,325.34	421,325.34	84,825.50	452,061.65	30,736.31	7.3%
5) TOTAL, REVENUES			31,283,469.37	31,283,469.37	8,574,722.90	32,476,533.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,897,485.43	13,897,485.43	4,062,109.64	14,156,930.22	(259,444.79)	-1.9%
2) Classified Salaries		2000-2999	3,946,893.31	3,946,893.31	1,194,424.00	4,610,465.49	(663,572.18)	-16.8%
3) Employee Benefits		3000-3999	8,945,708.01	8,945,708.01	2,808,579.24	9,447,348.13	(501,640.12)	-5.6%
4) Books and Supplies		4000-4999	1,077,800.03	1,077,800.03	478,763.47	1,541,423.76	(463,623.73)	-43.0%
5) Services and Other Operating Expenditures		5000-5999	3,042,480.50	3,042,480.50	1,258,576.84	3,113,216.88	(70,736.38)	-2.3%
6) Capital Outlay		6000-6999	334,300.00	334,300.00	210,080.70	334,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	445,312.08	445,312.08	184,933.18	551,062.08	(105,750.00)	-23.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(142,436.29)	(142,436.29)	(33,645.72)	(131,224.81)	(11,211.48)	7.9%
9) TOTAL, EXPENDITURES			31,547,543.07	31,547,543.07	10,163,821.35	33,623,521.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(264,073.70)	(264,073.70)	(1,589,098.45)	(1,146,988.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
b) Transfers Out		7600-7629	329,752.00	329,752.00	0.00	329,752.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,590,927.41)	(2,590,927.41)	0.00	(1,929,832.57)	661,094.84	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,610,903.49)	(2,610,903.49)	0.00	(1,949,768.95)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,874,977.19)	(2,874,977.19)	(1,589,098.45)	(3,096,757.62)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,270,741.25	7,270,741.25		7,270,741.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,270,741.25	7,270,741.25		7,270,741.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,270,741.25	7,270,741.25		7,270,741.25		
2) Ending Balance, June 30 (E + F1e)			4,395,764.06	4,395,764.06		4,173,983.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	22,000.00	22,000.00		22,000.00		
Stores		9712	50,000.00	50,000.00		50,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,151,941.34	2,151,941.34		1,850,137.07		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,171,822.72	2,171,822.72		2,251,846.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,864,692.31	22,864,692.31	6,427,818.00	26,333,063.00	3,468,370.69	15.2%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	1,162,561.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(4,156.36)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	37,358.00	37,358.00	61.82	44,438.00	7,080.00	19.0%
County & District Taxes								
Secured Roll Taxes		8041	4,485,771.00	4,485,771.00	143,812.85	5,505,735.00	1,019,964.00	22.7%
Unsecured Roll Taxes		8042	308,569.00	308,569.00	417,106.08	458,553.00	149,984.00	48.6%
Prior Years' Taxes		8043	0.00	0.00	(17,284.25)	0.00	0.00	0.0%
Supplemental Taxes		8044	59,479.00	59,479.00	29,760.87	82,304.00	22,825.00	38.4%
Education Revenue Augmentation Fund (ERAF)		8045	(707,116.00)	(707,116.00)	0.00	(696,411.00)	10,705.00	-1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,421.62	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			27,048,753.31	27,048,753.31	8,161,101.63	31,727,682.00	4,678,928.69	17.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,754,088.41)	(1,754,088.41)	0.00	(2,154,451.41)	(400,363.00)	22.8%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	72,157.29	72,157.29	0.00	0.00	(72,157.29)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(285,771.00)	(285,771.00)	(75,345.86)	(372,250.00)	(86,479.00)	30.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			25,081,051.19	25,081,051.19	8,085,755.77	29,200,980.59	4,119,929.40	16.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,500,000.00	1,500,000.00	334,303.91	1,500,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	4,813.09	4,813.09	0.00	4,813.09	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,504,813.09	1,504,813.09	334,303.91	1,504,813.09	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	210,000.00	210,000.00	0.00	5,000.00	(205,000.00)	-97.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	890,001.00	890,001.00	0.00	0.00	(890,001.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	222,121.00	222,121.00	0.00	172,211.00	(49,910.00)	-22.5%
Lottery - Unrestricted and Instructional Materials		8560	621,760.00	621,760.00	17,751.72	650,000.00	28,240.00	4.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,332,397.75	2,332,397.75	52,086.00	491,466.75	(1,840,931.00)	-78.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			4,276,279.75	4,276,279.75	69,837.72	1,318,677.75	(2,957,602.00)	-69.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,000.00	17,000.00	4,000.00	17,045.00	45.00	0.3%
Interest		8660	70,000.00	70,000.00	21,865.23	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	177,826.26	177,826.26	58,960.27	208,517.57	30,691.31	17.3%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	156,499.08	156,499.08	0.00	156,499.08	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			421,325.34	421,325.34	84,825.50	452,061.65	30,736.31	7.3%
TOTAL, REVENUES			31,283,469.37	31,283,469.37	8,574,722.90	32,476,533.08	1,193,063.71	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	11,535,625.72	11,535,625.72	3,289,398.82	11,739,001.01	(203,375.29)	-1.8%
Certificated Pupil Support Salaries		1200	798,776.65	798,776.65	242,808.00	837,671.15	(38,894.50)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,563,083.06	1,563,083.06	530,032.82	1,580,258.06	(17,175.00)	-1.1%
Other Certificated Salaries		1900	0.00	0.00	(130.00)	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,897,485.43	13,897,485.43	4,062,109.64	14,156,930.22	(259,444.79)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	39,141.90	39,141.90	9,401.45	86,752.17	(47,610.27)	-121.6%
Classified Support Salaries		2200	1,615,322.21	1,615,322.21	523,196.00	2,267,006.57	(651,684.36)	-40.3%
Classified Supervisors' and Administrators' Salaries		2300	394,724.47	394,724.47	150,366.12	395,427.47	(703.00)	-0.2%
Clerical, Technical and Office Salaries		2400	1,487,901.69	1,487,901.69	436,091.29	1,449,258.85	38,642.84	2.6%
Other Classified Salaries		2900	409,803.04	409,803.04	75,369.14	412,020.43	(2,217.39)	-0.5%
TOTAL, CLASSIFIED SALARIES			3,946,893.31	3,946,893.31	1,194,424.00	4,610,465.49	(663,572.18)	-16.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,119,474.37	1,119,474.37	330,630.11	1,242,095.55	(122,621.18)	-11.0%
PERS		3201-3202	671,767.01	671,767.01	202,969.99	1,146,071.51	(474,304.50)	-70.6%
OASDI/Medicare/Alternative		3301-3302	499,429.49	499,429.49	148,059.00	495,211.46	4,218.03	0.8%
Health and Welfare Benefits		3401-3402	4,976,753.82	4,976,753.82	1,615,465.99	4,945,188.63	31,565.19	0.6%
Unemployment Insurance		3501-3502	9,121.25	9,121.25	2,611.06	9,111.06	10.19	0.1%
Workers' Compensation		3601-3602	187,013.39	187,013.39	54,888.59	186,795.92	217.47	0.1%
OPEB, Allocated		3701-3702	1,422,874.00	1,422,874.00	453,954.50	1,422,874.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,274.68	59,274.68	0.00	0.00	59,274.68	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,945,708.01	8,945,708.01	2,808,579.24	9,447,348.13	(501,640.12)	-5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100.00	100.00	0.00	7,166.02	(7,066.02)	-7066.0%
Books and Other Reference Materials		4200	20,955.03	20,955.03	206.21	42,428.47	(21,473.44)	-102.5%
Materials and Supplies		4300	861,995.00	861,995.00	178,638.72	1,293,220.27	(431,225.27)	-50.0%
Noncapitalized Equipment		4400	194,750.00	194,750.00	299,918.54	198,609.00	(3,859.00)	-2.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,077,800.03	1,077,800.03	478,763.47	1,541,423.76	(463,623.73)	-43.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	133,151.50	133,151.50	26,952.38	168,657.88	(35,506.38)	-26.7%
Dues and Memberships		5300	25,759.00	25,759.00	21,785.05	25,759.00	0.00	0.0%
Insurance		5400-5450	147,505.00	147,505.00	147,746.43	147,505.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400,542.00	1,400,542.00	609,037.91	1,400,542.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,325.00	189,325.00	82,003.07	191,325.00	(2,000.00)	-1.1%
Transfers of Direct Costs		5710	106,016.00	106,016.00	21,811.42	105,926.00	90.00	0.1%
Transfers of Direct Costs - Interfund		5750	(6,560.00)	(6,560.00)	(1,259.42)	(6,560.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	877,110.00	877,110.00	253,662.23	908,930.00	(31,820.00)	-3.6%
Communications		5900	169,632.00	169,632.00	96,837.77	171,132.00	(1,500.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,042,480.50	3,042,480.50	1,258,576.84	3,113,216.88	(70,736.38)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	235,000.00	85,430.44	235,000.00	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	0.0%
Equipment		6400	76,000.00	76,000.00	51,294.17	76,000.00	0.00	0.0%
Equipment Replacement		6500	23,300.00	23,300.00	73,356.09	23,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,300.00	334,300.00	210,080.70	334,300.00	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	0.0%
State Special Schools		7130	20,978.00	20,978.00	0.00	20,978.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	267,835.00	267,835.00	184,933.18	373,585.00	(105,750.00)	-39.5%
Other Debt Service - Principal		7439	156,499.08	156,499.08	0.00	156,499.08	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			445,312.08	445,312.08	184,933.18	551,062.08	(105,750.00)	-23.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(72,436.29)	(72,436.29)	(19,357.51)	(61,224.81)	(11,211.48)	15.5%
Transfers of Indirect Costs - Interfund		7350	(70,000.00)	(70,000.00)	(14,288.21)	(70,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(142,436.29)	(142,436.29)	(33,645.72)	(131,224.81)	(11,211.48)	7.9%
TOTAL, EXPENDITURES			31,547,543.07	31,547,543.07	10,163,821.35	33,623,521.75	(2,075,978.68)	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	62,577.00	62,577.00	0.00	62,577.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	267,175.00	267,175.00	0.00	267,175.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			329,752.00	329,752.00	0.00	329,752.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,590,927.41)	(2,590,927.41)	0.00	(1,929,832.57)	661,094.84	-25.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,590,927.41)	(2,590,927.41)	0.00	(1,929,832.57)	661,094.84	-25.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,610,903.49)	(2,610,903.49)	0.00	(1,949,768.95)	661,134.54	-25.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,754,088.41	1,754,088.41	0.00	1,754,088.41	0.00	0.0%
2) Federal Revenue		8100-8299	2,563,643.00	2,563,643.00	92,403.41	2,756,694.59	193,051.59	7.5%
3) Other State Revenue		8300-8599	4,402,260.00	4,402,260.00	1,352,014.24	4,326,738.00	(75,522.00)	-1.7%
4) Other Local Revenue		8600-8799	196,000.00	196,000.00	61,457.13	183,322.44	(12,677.56)	-6.5%
5) TOTAL, REVENUES			8,915,991.41	8,915,991.41	1,505,874.78	9,020,843.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,250,456.88	4,250,456.88	1,358,766.59	4,144,413.27	106,043.61	2.5%
2) Classified Salaries		2000-2999	2,075,930.19	2,075,930.19	518,513.57	1,380,057.00	695,873.19	33.5%
3) Employee Benefits		3000-3999	3,059,550.29	3,059,550.29	956,102.98	2,556,757.64	502,792.65	16.4%
4) Books and Supplies		4000-4999	632,715.30	632,715.30	451,339.73	1,411,650.19	(778,934.89)	-123.1%
5) Services and Other Operating Expenditures		5000-5999	1,175,287.27	1,175,287.27	306,872.36	1,236,771.61	(61,484.34)	-5.2%
6) Capital Outlay		6000-6999	0.00	0.00	130,562.22	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	292,783.00	292,783.00	78,891.25	292,783.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	72,436.29	72,436.29	19,357.51	61,224.81	11,211.48	15.5%
9) TOTAL, EXPENDITURES			11,559,159.22	11,559,159.22	3,820,406.21	11,083,657.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,643,167.81)	(2,643,167.81)	(2,314,531.43)	(2,062,814.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,590,927.41	2,590,927.41	0.00	1,929,832.57	(661,094.84)	-25.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,590,927.41	2,590,927.41	0.00	1,929,832.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,240.40)	(52,240.40)	(2,314,531.43)	(132,981.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	753,613.73	753,613.73		753,613.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,613.73	753,613.73		753,613.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,613.73	753,613.73		753,613.73		
2) Ending Balance, June 30 (E + F1e)			701,373.33	701,373.33		620,632.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	701,373.33	701,373.33		620,632.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	519,416.14	519,416.14	0.00	519,416.14	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,234,672.27	1,234,672.27	0.00	1,234,672.27	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,754,088.41	1,754,088.41	0.00	1,754,088.41	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	912,163.00	912,163.00	0.00	912,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	111,901.00	111,901.00	0.00	147,392.00	35,491.00	31.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,152,818.00	1,152,818.00	61,934.99	1,111,875.99	(40,942.01)	-3.6%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	192,027.00	192,027.00	(20,479.79)	182,305.21	(9,721.79)	-5.1%
NCLB: Title III, Immigration Education Program	4201	8290	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	45,552.00	45,552.00	(4,098.61)	53,776.39	8,224.39	18.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	4,000.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	41,182.00	41,182.00	0.00	41,182.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	51,046.82	300,000.00	200,000.00	200.0%
TOTAL, FEDERAL REVENUE			2,563,643.00	2,563,643.00	92,403.41	2,756,694.59	193,051.59	7.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,295,975.00	2,295,975.00	647,544.00	2,295,975.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	499,608.00	499,608.00	0.00	0.00	(499,608.00)	-100.0%
Economic Impact Aid	7090-7091	8311	549,768.00	549,768.00	0.00	0.00	(549,768.00)	-100.0%
Spec. Ed. Transportation	7240	8311	32,567.00	32,567.00	0.00	0.00	(32,567.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	133,364.00	133,364.00	39,922.00	133,364.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	151,551.00	151,551.00	23,298.24	151,551.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	334,869.00	334,869.00	0.00	334,869.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	404,558.00	404,558.00	641,250.00	1,410,979.00	1,006,421.00	248.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			4,402,260.00	4,402,260.00	1,352,014.24	4,326,738.00	(75,522.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	175,000.00	37,082.72	175,000.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	21,000.00	21,000.00	16,051.97	0.00	(21,000.00)	-100.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	8,322.44	8,322.44	8,322.44	New
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			196,000.00	196,000.00	61,457.13	183,322.44	(12,677.56)	-6.5%
TOTAL, REVENUES			8,915,991.41	8,915,991.41	1,505,874.78	9,020,843.44	104,852.03	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,256,354.08	3,256,354.08	1,008,003.75	3,080,470.52	175,883.56	5.4%
Certificated Pupil Support Salaries		1200	774,124.35	774,124.35	253,273.46	850,162.95	(76,038.60)	-9.8%
Certificated Supervisors' and Administrators' Salaries		1300	219,978.45	219,978.45	88,844.38	213,779.80	6,198.65	2.8%
Other Certificated Salaries		1900	0.00	0.00	8,645.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,250,456.88	4,250,456.88	1,358,766.59	4,144,413.27	106,043.61	2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,166,972.75	1,166,972.75	290,593.05	1,134,377.44	32,595.31	2.8%
Classified Support Salaries		2200	587,823.84	587,823.84	130,600.66	(79,939.78)	667,763.62	113.6%
Classified Supervisors' and Administrators' Salaries		2300	33,444.90	33,444.90	12,202.80	36,608.42	(3,163.52)	-9.5%
Clerical, Technical and Office Salaries		2400	197,537.33	197,537.33	59,228.64	197,693.17	(155.84)	-0.1%
Other Classified Salaries		2900	90,151.37	90,151.37	25,888.42	91,317.75	(1,166.38)	-1.3%
TOTAL, CLASSIFIED SALARIES			2,075,930.19	2,075,930.19	518,513.57	1,380,057.00	695,873.19	33.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	350,738.97	350,738.97	110,293.51	239,652.99	111,085.98	31.7%
PERS		3201-3202	372,191.17	372,191.17	89,413.02	(104,230.64)	476,421.81	128.0%
OASDI/Medicare/Alternative		3301-3302	214,929.77	214,929.77	57,599.56	223,465.51	(8,535.74)	-4.0%
Health and Welfare Benefits		3401-3402	2,039,726.46	2,039,726.46	678,352.38	2,126,587.68	(86,861.22)	-4.3%
Unemployment Insurance		3501-3502	3,189.38	3,189.38	929.03	3,268.17	(78.79)	-2.5%
Workers' Compensation		3601-3602	66,322.91	66,322.91	19,515.48	68,013.93	(1,691.02)	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,451.63	12,451.63	0.00	0.00	12,451.63	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,059,550.29	3,059,550.29	956,102.98	2,556,757.64	502,792.65	16.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	40,000.00	23,150.11	30,000.00	10,000.00	25.0%
Books and Other Reference Materials		4200	0.00	0.00	6,263.31	0.00	0.00	0.0%
Materials and Supplies		4300	532,691.30	532,691.30	157,095.31	1,321,626.19	(788,934.89)	-148.1%
Noncapitalized Equipment		4400	60,024.00	60,024.00	264,831.00	60,024.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			632,715.30	632,715.30	451,339.73	1,411,650.19	(778,934.89)	-123.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,714.00	193,714.00	59,282.48	196,000.00	(2,286.00)	-1.2%
Travel and Conferences		5200	192,905.72	192,905.72	29,922.18	143,239.03	49,666.69	25.7%
Dues and Memberships		5300	1,650.00	1,650.00	1,450.00	1,650.00	0.00	0.0%
Insurance		5400-5450	62,700.00	62,700.00	63,487.91	62,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	66,600.00	66,600.00	19,019.77	78,600.00	(12,000.00)	-18.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,200.00	61,200.00	2,397.77	61,200.00	0.00	0.0%
Transfers of Direct Costs		5710	(106,016.00)	(106,016.00)	(21,811.42)	(105,926.00)	(90.00)	0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	698,603.55	698,603.55	151,859.86	795,378.58	(96,775.03)	-13.9%
Communications		5900	3,930.00	3,930.00	1,263.81	3,930.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,175,287.27	1,175,287.27	306,872.36	1,236,771.61	(61,484.34)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	130,562.22	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	0.0%
Equipment		6400	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	130,562.22	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	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	157,783.00	157,783.00	78,891.25	157,783.00	0.00	0.0%
Other Debt Service - Principal		7439	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,783.00	292,783.00	78,891.25	292,783.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	72,436.29	72,436.29	19,357.51	61,224.81	11,211.48	15.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,436.29	72,436.29	19,357.51	61,224.81	11,211.48	15.5%
TOTAL, EXPENDITURES			11,559,159.22	11,559,159.22	3,820,406.21	11,083,657.52	475,501.70	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,590,927.41	2,590,927.41	0.00	1,929,832.57	(661,094.84)	-25.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,590,927.41	2,590,927.41	0.00	1,929,832.57	(661,094.84)	-25.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,590,927.41	2,590,927.41	0.00	1,929,832.57	661,094.84	-25.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	26,835,139.60	26,835,139.60	8,085,755.77	30,955,069.00	4,119,929.40	15.4%
2) Federal Revenue		8100-8299	4,068,456.09	4,068,456.09	426,707.32	4,261,507.68	193,051.59	4.7%
3) Other State Revenue		8300-8599	8,678,539.75	8,678,539.75	1,421,851.96	5,645,415.75	(3,033,124.00)	-34.9%
4) Other Local Revenue		8600-8799	617,325.34	617,325.34	146,282.63	635,384.09	18,058.75	2.9%
5) TOTAL, REVENUES			40,199,460.78	40,199,460.78	10,080,597.68	41,497,376.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,147,942.31	18,147,942.31	5,420,876.23	18,301,343.49	(153,401.18)	-0.8%
2) Classified Salaries		2000-2999	6,022,823.50	6,022,823.50	1,712,937.57	5,990,522.49	32,301.01	0.5%
3) Employee Benefits		3000-3999	12,005,258.30	12,005,258.30	3,764,682.22	12,004,105.77	1,152.53	0.0%
4) Books and Supplies		4000-4999	1,710,515.33	1,710,515.33	930,103.20	2,953,073.95	(1,242,558.62)	-72.6%
5) Services and Other Operating Expenditures		5000-5999	4,217,767.77	4,217,767.77	1,565,449.20	4,349,988.49	(132,220.72)	-3.1%
6) Capital Outlay		6000-6999	334,300.00	334,300.00	340,642.92	334,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,095.08	738,095.08	263,824.43	843,845.08	(105,750.00)	-14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,000.00)	(70,000.00)	(14,288.21)	(70,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			43,106,702.29	43,106,702.29	13,984,227.56	44,707,179.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,907,241.51)	(2,907,241.51)	(3,903,629.88)	(3,209,802.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
b) Transfers Out		7600-7629	329,752.00	329,752.00	0.00	329,752.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,976.08)	(19,976.08)	0.00	(19,936.38)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,927,217.59)	(2,927,217.59)	(3,903,629.88)	(3,229,739.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,024,354.98	8,024,354.98		8,024,354.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,024,354.98	8,024,354.98		8,024,354.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,024,354.98	8,024,354.98		8,024,354.98		
2) Ending Balance, June 30 (E + F1e)			5,097,137.39	5,097,137.39		4,794,615.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	22,000.00	22,000.00		22,000.00		
Stores		9712	50,000.00	50,000.00		50,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	701,373.33	701,373.33		620,632.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,151,941.34	2,151,941.34		1,850,137.07		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,171,822.72	2,171,822.72		2,251,846.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,864,692.31	22,864,692.31	6,427,818.00	26,333,063.00	3,468,370.69	15.2%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	1,162,561.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(4,156.36)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	37,358.00	37,358.00	61.82	44,438.00	7,080.00	19.0%
County & District Taxes								
Secured Roll Taxes		8041	4,485,771.00	4,485,771.00	143,812.85	5,505,735.00	1,019,964.00	22.7%
Unsecured Roll Taxes		8042	308,569.00	308,569.00	417,106.08	458,553.00	149,984.00	48.6%
Prior Years' Taxes		8043	0.00	0.00	(17,284.25)	0.00	0.00	0.0%
Supplemental Taxes		8044	59,479.00	59,479.00	29,760.87	82,304.00	22,825.00	38.4%
Education Revenue Augmentation Fund (ERAF)		8045	(707,116.00)	(707,116.00)	0.00	(696,411.00)	10,705.00	-1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,421.62	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			27,048,753.31	27,048,753.31	8,161,101.63	31,727,682.00	4,678,928.69	17.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,754,088.41)	(1,754,088.41)	0.00	(2,154,451.41)	(400,363.00)	22.8%
Continuation Education ADA Transfer	2200	8091	519,416.14	519,416.14	0.00	519,416.14	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,234,672.27	1,234,672.27	0.00	1,234,672.27	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	72,157.29	72,157.29	0.00	0.00	(72,157.29)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(285,771.00)	(285,771.00)	(75,345.86)	(372,250.00)	(86,479.00)	30.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			26,835,139.60	26,835,139.60	8,085,755.77	30,955,069.00	4,119,929.40	15.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,500,000.00	1,500,000.00	334,303.91	1,500,000.00	0.00	0.0%
Special Education Entitlement		8181	912,163.00	912,163.00	0.00	912,163.00	0.00	0.0%
Special Education Discretionary Grants		8182	111,901.00	111,901.00	0.00	147,392.00	35,491.00	31.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	4,813.09	4,813.09	0.00	4,813.09	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,152,818.00	1,152,818.00	61,934.99	1,111,875.99	(40,942.01)	-3.6%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	192,027.00	192,027.00	(20,479.79)	182,305.21	(9,721.79)	-5.1%
NCLB: Title III, Immigration Education Program	4201	8290	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	45,552.00	45,552.00	(4,098.61)	53,776.39	8,224.39	18.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	4,000.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	41,182.00	41,182.00	0.00	41,182.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	51,046.82	300,000.00	200,000.00	200.0%
TOTAL, FEDERAL REVENUE			4,068,456.09	4,068,456.09	426,707.32	4,261,507.68	193,051.59	4.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	2,295,975.00	2,295,975.00	647,544.00	2,295,975.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	499,608.00	499,608.00	0.00	0.00	(499,608.00)	-100.0%
Economic Impact Aid	7090-7091	8311	549,768.00	549,768.00	0.00	0.00	(549,768.00)	-100.0%
Spec. Ed. Transportation	7240	8311	32,567.00	32,567.00	0.00	0.00	(32,567.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	343,364.00	343,364.00	39,922.00	138,364.00	(205,000.00)	-59.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	890,001.00	890,001.00	0.00	0.00	(890,001.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	222,121.00	222,121.00	0.00	172,211.00	(49,910.00)	-22.5%
Lottery - Unrestricted and Instructional Materi		8560	773,311.00	773,311.00	41,049.96	801,551.00	28,240.00	3.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	334,869.00	334,869.00	0.00	334,869.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,736,955.75	2,736,955.75	693,336.00	1,902,445.75	(834,510.00)	-30.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			8,678,539.75	8,678,539.75	1,421,851.96	5,645,415.75	(3,033,124.00)	-34.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	192,000.00	192,000.00	41,082.72	192,045.00	45.00	0.0%
Interest		8660	70,000.00	70,000.00	21,865.23	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	21,000.00	21,000.00	16,051.97	0.00	(21,000.00)	-100.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,826.26	177,826.26	67,282.71	216,840.01	39,013.75	21.9%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	156,499.08	156,499.08	0.00	156,499.08	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			617,325.34	617,325.34	146,282.63	635,384.09	18,058.75	2.9%
TOTAL, REVENUES			40,199,460.78	40,199,460.78	10,080,597.68	41,497,376.52	1,297,915.74	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,791,979.80	14,791,979.80	4,297,402.57	14,819,471.53	(27,491.73)	-0.2%
Certificated Pupil Support Salaries		1200	1,572,901.00	1,572,901.00	496,081.46	1,687,834.10	(114,933.10)	-7.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,783,061.51	1,783,061.51	618,877.20	1,794,037.86	(10,976.35)	-0.6%
Other Certificated Salaries		1900	0.00	0.00	8,515.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,147,942.31	18,147,942.31	5,420,876.23	18,301,343.49	(153,401.18)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,206,114.65	1,206,114.65	299,994.50	1,221,129.61	(15,014.96)	-1.2%
Classified Support Salaries		2200	2,203,146.05	2,203,146.05	653,796.66	2,187,066.79	16,079.26	0.7%
Classified Supervisors' and Administrators' Salaries		2300	428,169.37	428,169.37	162,568.92	432,035.89	(3,866.52)	-0.9%
Clerical, Technical and Office Salaries		2400	1,685,439.02	1,685,439.02	495,319.93	1,646,952.02	38,487.00	2.3%
Other Classified Salaries		2900	499,954.41	499,954.41	101,257.56	503,338.18	(3,383.77)	-0.7%
TOTAL, CLASSIFIED SALARIES			6,022,823.50	6,022,823.50	1,712,937.57	5,990,522.49	32,301.01	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,470,213.34	1,470,213.34	440,923.62	1,481,748.54	(11,535.20)	-0.8%
PERS		3201-3202	1,043,958.18	1,043,958.18	292,383.01	1,041,840.87	2,117.31	0.2%
OASDI/Medicare/Alternative		3301-3302	714,359.26	714,359.26	205,658.56	718,676.97	(4,317.71)	-0.6%
Health and Welfare Benefits		3401-3402	7,016,480.28	7,016,480.28	2,293,818.37	7,071,776.31	(55,296.03)	-0.8%
Unemployment Insurance		3501-3502	12,310.63	12,310.63	3,540.09	12,379.23	(68.60)	-0.6%
Workers' Compensation		3601-3602	253,336.30	253,336.30	74,404.07	254,809.85	(1,473.55)	-0.6%
OPEB, Allocated		3701-3702	1,422,874.00	1,422,874.00	453,954.50	1,422,874.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	71,726.31	71,726.31	0.00	0.00	71,726.31	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,005,258.30	12,005,258.30	3,764,682.22	12,004,105.77	1,152.53	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,100.00	40,100.00	23,150.11	37,166.02	2,933.98	7.3%
Books and Other Reference Materials		4200	20,955.03	20,955.03	6,469.52	42,428.47	(21,473.44)	-102.5%
Materials and Supplies		4300	1,394,686.30	1,394,686.30	335,734.03	2,614,846.46	(1,220,160.16)	-87.5%
Noncapitalized Equipment		4400	254,774.00	254,774.00	564,749.54	258,633.00	(3,859.00)	-1.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,710,515.33	1,710,515.33	930,103.20	2,953,073.95	(1,242,558.62)	-72.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,714.00	193,714.00	59,282.48	196,000.00	(2,286.00)	-1.2%
Travel and Conferences		5200	326,057.22	326,057.22	56,874.56	311,896.91	14,160.31	4.3%
Dues and Memberships		5300	27,409.00	27,409.00	23,235.05	27,409.00	0.00	0.0%
Insurance		5400-5450	210,205.00	210,205.00	211,234.34	210,205.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,467,142.00	1,467,142.00	628,057.68	1,479,142.00	(12,000.00)	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,525.00	250,525.00	84,400.84	252,525.00	(2,000.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,560.00)	(6,560.00)	(1,259.42)	(6,560.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,575,713.55	1,575,713.55	405,522.09	1,704,308.58	(128,595.03)	-8.2%
Communications		5900	173,562.00	173,562.00	98,101.58	175,062.00	(1,500.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,217,767.77	4,217,767.77	1,565,449.20	4,349,988.49	(132,220.72)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	235,000.00	215,992.66	235,000.00	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	0.0%
Equipment		6400	76,000.00	76,000.00	51,294.17	76,000.00	0.00	0.0%
Equipment Replacement		6500	23,300.00	23,300.00	73,356.09	23,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,300.00	334,300.00	340,642.92	334,300.00	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	0.0%
State Special Schools		7130	20,978.00	20,978.00	0.00	20,978.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	425,618.00	425,618.00	263,824.43	531,368.00	(105,750.00)	-24.8%
Other Debt Service - Principal		7439	291,499.08	291,499.08	0.00	291,499.08	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			738,095.08	738,095.08	263,824.43	843,845.08	(105,750.00)	-14.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(70,000.00)	(70,000.00)	(14,288.21)	(70,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,000.00)	(70,000.00)	(14,288.21)	(70,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			43,106,702.29	43,106,702.29	13,984,227.56	44,707,179.27	(1,600,476.98)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			309,775.92	309,775.92	0.00	309,815.62	39.70	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	62,577.00	62,577.00	0.00	62,577.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	267,175.00	267,175.00	0.00	267,175.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			329,752.00	329,752.00	0.00	329,752.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,976.08)	(19,976.08)	0.00	(19,936.38)	(39.70)	-0.2%

Resource	Description	2013-14 Projected Year Totals
6300	Lottery: Instructional Materials	249,967.65
6512	Special Ed: Mental Health Services	286,170.59
9010	Other Restricted Local	84,493.98
Total, Restricted Balance		620,632.22

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									638
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	791,958.56	0.00	0.00	58,459.80	228,187.00	256,132.50	1,685,291.65		3,020,029.51
2000-2999	Classified Salaries	394,126.60	0.00	0.00	9,371.95	114,174.53	354,419.68	603,373.42		1,475,466.18
3000-3999	Employee Benefits	594,318.65	0.00	0.00	23,907.02	158,488.49	374,255.99	1,114,085.35		2,265,055.50
4000-4999	Books and Supplies	104,000.00	0.00	0.00	0.00	100.00	1,800.00	40,647.58		146,547.58
5000-5999	Services and Other Operating Expenditures	346,292.00	0.00	0.00	0.00	1,000.00	0.00	45,050.00		392,342.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,230,695.81	0.00	0.00	91,738.77	501,950.02	986,608.17	3,488,448.00	0.00	7,299,440.77
7310	Transfers of Indirect Costs	3,854.50	0.00	0.00	0.00	0.00	0.00	0.00		3,854.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,854.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,854.50
	TOTAL COSTS	2,234,550.31	0.00	0.00	91,738.77	501,950.02	986,608.17	3,488,448.00	0.00	7,303,295.27
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	782,958.56	0.00	0.00	58,459.80	161,975.00	256,132.50	1,685,291.65		2,944,817.51
2000-2999	Classified Salaries	333,207.41	0.00	0.00	9,371.95	9,449.99	224,297.44	99,155.52		675,482.31
3000-3999	Employee Benefits	588,805.72	0.00	0.00	23,907.02	148,852.35	340,290.25	1,060,021.03		2,161,876.37
4000-4999	Books and Supplies	104,000.00	0.00	0.00	0.00	100.00	1,800.00	40,647.58		146,547.58
5000-5999	Services and Other Operating Expenditures	291,593.00	0.00	0.00	0.00	0.00	0.00	45,050.00		336,643.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,100,564.69	0.00	0.00	91,738.77	320,377.34	822,520.19	2,930,165.78	0.00	6,265,366.77
7310	Transfers of Indirect Costs	3,854.50	0.00	0.00	0.00	0.00	0.00	0.00		3,854.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,854.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,854.50
	TOTAL BEFORE OBJECT 8980	2,104,419.19	0.00	0.00	91,738.77	320,377.34	822,520.19	2,930,165.78	0.00	6,269,221.27
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									6,269,221.27

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	337,255.09	0.00	0.00	0.00	0.00	0.00	0.00		337,255.09
3000-3999	Employee Benefits	240,891.11	0.00	0.00	0.00	0.00	0.00	0.00		240,891.11
4000-4999	Books and Supplies	94,500.00	0.00	0.00	0.00	100.00	1,800.00	750.00		97,150.00
5000-5999	Services and Other Operating Expenditures	32,500.00	0.00	0.00	0.00	0.00	0.00	0.00		32,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	705,146.20	0.00	0.00	0.00	100.00	1,800.00	750.00	0.00	707,796.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	705,146.20	0.00	0.00	0.00	100.00	1,800.00	750.00	0.00	707,796.20
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,234,672.27
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,423,199.40
	TOTAL COSTS									3,365,667.87

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									672
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	788,972.04	0.00	0.00	58,459.85	136,056.44	255,569.80	1,793,498.23		3,032,556.36
2000-2999	Classified Salaries	397,431.58	0.00	0.00	8,838.97	51,624.43	407,665.40	554,074.14		1,419,634.52
3000-3999	Employee Benefits	541,260.84	0.00	0.00	23,350.66	64,959.78	358,036.94	1,057,749.78		2,045,358.00
4000-4999	Books and Supplies	127,560.36	0.00	0.00	379.89	562.08	4,144.79	42,781.76		175,428.88
5000-5999	Services and Other Operating Expenditures	111,969.71	0.00	0.00	1,246.45	314.27	1,233.31	37,864.46		152,628.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,967,194.53	0.00	0.00	92,275.82	253,517.00	1,026,650.24	3,485,968.37	0.00	6,825,605.96
7310	Transfers of Indirect Costs	5,164.67	0.00	0.00	0.00	0.00	0.00	0.00		5,164.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,763,946.08								1,763,946.08
	Total Indirect Costs	5,164.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,164.67
	TOTAL COSTS	1,972,359.20	0.00	0.00	92,275.82	253,517.00	1,026,650.24	3,485,968.37	0.00	6,830,770.63
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	28,215.00	0.00	0.00	0.00	66,472.00	2,463.41	7,310.00		104,460.41
2000-2999	Classified Salaries	59,736.69	0.00	0.00	0.00	47,452.83	279,242.23	455,485.11		841,916.86
3000-3999	Employee Benefits	5,796.91	0.00	0.00	0.00	4,720.09	44,025.64	45,252.11		99,794.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	294.83	24.39	5,102.10		5,421.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	93,748.60	0.00	0.00	0.00	118,939.75	325,755.67	513,149.32	0.00	1,051,593.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	93,748.60	0.00	0.00	0.00	118,939.75	325,755.67	513,149.32	0.00	1,051,593.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,051,593.34

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	760,757.04	0.00	0.00	58,459.85	69,584.44	253,106.39	1,786,188.23		2,928,095.95
2000-2999	Classified Salaries	337,694.89	0.00	0.00	8,838.97	4,171.60	128,423.17	98,589.03		577,717.66
3000-3999	Employee Benefits	535,463.93	0.00	0.00	23,350.66	60,239.69	314,011.30	1,012,497.67		1,945,563.25
4000-4999	Books and Supplies	127,560.36	0.00	0.00	379.89	562.08	4,144.79	42,781.76		175,428.88
5000-5999	Services and Other Operating Expenditures	111,969.71	0.00	0.00	1,246.45	19.44	1,208.92	32,762.36		147,206.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,873,445.93	0.00	0.00	92,275.82	134,577.25	700,894.57	2,972,819.05	0.00	5,774,012.62
7310	Transfers of Indirect Costs	5,164.67	0.00	0.00	0.00	0.00	0.00	0.00		5,164.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,763,946.08								1,763,946.08
	Total Indirect Costs	5,164.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,164.67
	TOTAL BEFORE OBJECT 8980	1,878,610.60	0.00	0.00	92,275.82	134,577.25	700,894.57	2,972,819.05	0.00	5,779,177.29
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									5,779,177.29
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	2,765.00	0.00	0.00	0.00	266.72	0.00	0.00		3,031.72
2000-2999	Classified Salaries	3,100.00	0.00	0.00	0.00	0.00	495.00	3,605.00		7,200.00
3000-3999	Employee Benefits	592.96	0.00	0.00	0.00	19.22	43.32	342.92		998.42
4000-4999	Books and Supplies	10,513.16	0.00	0.00	0.00	141.01	2,489.26	1,764.02		14,907.45
5000-5999	Services and Other Operating Expenditures	25,288.89	0.00	0.00	0.00	0.00	0.00	9,172.14		34,461.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	42,260.01	0.00	0.00	0.00	426.95	3,027.58	14,884.08	0.00	60,598.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	42,260.01	0.00	0.00	0.00	426.95	3,027.58	14,884.08	0.00	60,598.62
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,101,939.68
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,866,892.68
	TOTAL COSTS									3,029,430.98

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

SELPA: (??)

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

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

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

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

SELPA: (??)

SECTION 3	Column A Projected Exps. FY 2013-14 (LP-I Worksheet)	Column B Actual Expenditures FY 2012-13 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	7,303,295.27		
2. Less: Expenditures paid from federal sources	1,034,074.00		
3. Expenditures paid from state and local sources	6,269,221.27	5,779,177.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,269,221.27	5,779,177.29	490,043.98
4. Special education unduplicated pupil count	638	672	
5. Per capita state and local expenditures (A3/A4)	9,826.37	8,599.97	1,226.40

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

	Projected Exps. FY 2013-14	Base FY	Difference
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Gavin MacGregor
Contact Name

(760) 499-1604
Telephone Number

Director of Finance and Budget
Title

gmacgregor@ssusd.org
E-mail Address

Step 7

PROJECTED MONTHLY CASHFLOW
First Interim 2013-14
GENERAL FUND
Actuals to Oct 2013 and Projections thru June 2014

Sierra Sands Unified
Payment Plan: 1
CDE Code: 73742

	Actuals JULY	Actuals AUGUST	Actuals SEPTEMBER	Actuals OCTOBER	Projection NOVEMBER	Projection DECEMBER	Projection JANUARY	Projection FEBRUARY	Projection MARCH	Projection APRIL	Projection MAY	Projection JUNE	Projection ACCRUAL	TOTAL
A. BEGINNING CASH	12,001,214	15,535,453	12,924,208	13,866,985	12,431,965	11,158,016	12,669,372	11,101,037	9,853,713	9,097,284	7,458,698	3,021,054		12,001,214
B. RECEIPTS														
Revenue Limit:														
Property Tax	31,408.87	32,602.98	247,108.87	263,758.27	90,723.30	1,156,945.97	(68,102.30)	1,105,593.69	32,687.80	754,134.25	391,193.07	1,356,564.03		5,394,619
State Aid	1,147,824.00	1,143,667.64	3,226,646.00	2,066,085.00	2,066,084.06	2,066,084.06	2,066,084.08	2,066,083.36	2,066,083.36	1,280,971.68	61,962.50	-	3,585,784.95	22,845,381
EPA						1,162,560.75			1,162,560.75			1,162,560.75		3,487,682
Other	(22,998.36)	5,566.50	(34,748.00)	(23,166.00)	(67,336.50)	(68,066.72)	(67,829.59)	(68,072.64)	(188,433.74)	(80,102.68)	(79,974.54)	(77,450.75)		-772,613
Federal Revenues	4,000.00	165,584.29	377,066.68	(119,943.65)	153,160.83	537,090.03	89,726.54	22,856.33	1,194,546.22	1,063,200.11	536,779.92	137,438.38	100,000.00	4,261,505
Other State Revenues	111,428.00	294,103.00	773,857.00	242,463.96	358,038.55	526,375.51	479,960.23	434,690.26	301,142.53	561,929.18	105,773.08	455,654.45	1,000,000.00	5,645,416
Other Local Revenues	18,211.31	53,550.20	17,236.95	57,284.17	77,774.91	32,431.65	66,903.86	51,811.66	7,144.02	163,955.30	(98,159.91)	137,239.95	50,000.00	635,384
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	309,815.62		309,816
All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-		0
Prior Year Receivables	5,525,892.11	2,511,583.10	11,453.31	908,139.64	27,832.30	27,832.30	27,832.30	27,832.30	27,832.30	27,832.30	27,832.30	27,832.30		0
TOTAL RECEIPTS	6,815,766	4,174,055	4,620,521	3,394,612	2,706,277	5,441,254	2,594,577	3,640,795	4,603,563	3,771,920	945,426	3,509,655	4,735,785	41,807,193
C. DISBURSEMENTS														
Certificated Salary	152,854.62	1,718,937.52	1,738,494.59	1,810,589.53	1,610,886.53	1,698,189.94	1,569,921.19	1,569,987.06	1,618,610.91	1,587,534.99	1,567,730.83	1,660,605.81	100,000.00	18,301,343
Classified Salary	232,262.47	442,477.70	502,345.35	535,852.05	527,371.09	525,385.19	506,220.45	498,132.32	536,583.07	525,915.25	511,341.72	546,635.83	100,000.00	5,990,522
Employee Benefits	735,484.70	978,524.34	1,058,828.03	991,845.15	1,040,796.35	1,039,219.53	1,018,320.15	1,018,206.19	1,029,896.76	1,023,708.95	1,017,363.39	1,001,912.24	50,000.00	12,004,106
Supplies	32,776.34	42,881.89	185,318.04	669,126.93	219,720.52	183,430.05	277,555.26	141,327.39	168,466.61	288,036.53	298,040.09	226,394.29	200,000.00	2,953,074
Services	349,170.98	308,192.59	278,716.82	629,368.81	389,534.49	265,092.98	566,902.20	173,934.74	263,874.39	271,740.90	229,113.47	324,346.12	300,000.00	4,349,988
Capital Outlays	17,961.74	70,893.47	164,510.06	87,277.65	(1,245.47)	(225.95)	(964.98)	(232.09)	(12.95)	(3,095.89)	(276.07)	(289.50)		334,300
Other Outgo	-	(2,067.75)	(5,569.60)	257,193.57	(6,837.59)	118,805.98	27,957.62	(13,235.52)	222,573.34	155,085.86	(8,415.29)	28,374.46		773,845
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	61,579.13	268,172.87	-		329,752
All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-		0
TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Liabilities (including Def Rev)	1,761,015.89	3,258,965.00	(244,761.17)	(151,621.10)	200,000.00	200,000.00	200,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	2,047,264.49	842,317.99	-842,318
TOTAL DISBURSEMENTS	3,281,527	6,817,905	3,677,842	4,829,633	3,980,226	3,929,898	4,162,912	4,888,120	5,359,992	5,410,506	5,383,071	5,835,284	1,592,318	44,194,612
D. NET CASH FLOW	3,534,239	-2,643,850	942,779	-1,435,020	-1,273,948	1,511,356	-1,568,335	-1,247,325	-756,429	-1,638,586	-4,437,645	-2,325,629		
E. ENDING CASH	15,535,453	12,924,208	13,866,985	12,431,965	11,158,016	12,669,372	11,101,037	9,853,713	9,097,284	7,458,698	3,021,054	695,445		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

	LCFF/Revenue Limit (Funded) ADA			
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2013-14)	4,716.96	4,735.67	0.4%	Met
1st Subsequent Year (2014-15)	4,716.96	4,685.67	-0.7%	Met
2nd Subsequent Year (2015-16)	4,716.96	4,685.67	-0.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status
Current Year (2013-14)	5,008	4,933	-1.5%	Met
1st Subsequent Year (2014-15)	5,008	4,933	-1.5%	Met
2nd Subsequent Year (2015-16)	5,008	4,933	-1.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	4,928	5,232	94.2%
Second Prior Year (2011-12)	4,797	5,055	94.9%
First Prior Year (2012-13)	4,736	5,008	94.6%
		Historical Average Ratio:	94.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	4,662	4,933	94.5%	Met
1st Subsequent Year (2014-15)	4,662	4,933	94.5%	Met
2nd Subsequent Year (2015-16)	4,662	4,933	94.5%	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 current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2013-14)	27,048,753.31	31,727,682.00	17.3%	Not Met
1st Subsequent Year (2014-15)	27,529,610.95	31,872,397.00	15.8%	Not Met
2nd Subsequent Year (2015-16)	28,127,884.19	32,478,006.00	15.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The original budget was created using Revenue Limit. Now that the LCFF has been passed, more revenue is now reflected as State Aid and less is reflected as Other State Revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) 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 (2010-11)	24,983,201.75	30,270,789.43	82.5%
Second Prior Year (2011-12)	25,005,078.54	30,091,414.15	83.1%
First Prior Year (2012-13)	26,174,816.44	31,836,295.39	82.2%
		Historical Average Ratio:	82.6%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**79.6% to 85.6%**	**79.6% to 85.6%**	**79.6% to 85.6%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2013-14)	28,214,743.84	33,623,521.75	83.9%	Met
1st Subsequent Year (2014-15)	28,720,311.72	34,087,835.27	84.3%	Met
2nd Subsequent Year (2015-16)	29,250,472.10	34,640,587.80	84.4%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year 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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	4,068,456.09	4,261,507.68	4.7%	No
1st Subsequent Year (2014-15)	4,068,456.09	4,261,507.68	4.7%	No
2nd Subsequent Year (2015-16)	4,068,456.09	4,261,507.68	4.7%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	8,678,539.75	5,645,415.75	-34.9%	Yes
1st Subsequent Year (2014-15)	8,755,512.79	4,626,415.75	-47.2%	Yes
2nd Subsequent Year (2015-16)	8,851,284.35	4,626,415.75	-47.7%	Yes

Explanation: (required if Yes)
The original budget was created using Revenue Limit. Now that the LCFF has been passed, more revenue is now reflected as State Aid and less is reflected as Other State Revenue.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	617,325.34	635,384.09	2.9%	No
1st Subsequent Year (2014-15)	461,325.34	436,384.09	-5.4%	Yes
2nd Subsequent Year (2015-16)	461,325.34	436,384.09	-5.4%	Yes

Explanation: (required if Yes)
County funding for BTSA to be eliminated in 2014-15.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	1,710,515.33	2,953,073.95	72.6%	Yes
1st Subsequent Year (2014-15)	1,735,304.73	1,858,526.70	7.1%	Yes
2nd Subsequent Year (2015-16)	1,762,869.47	1,897,948.61	7.7%	Yes

Explanation: (required if Yes)
Increase in 2013-14 reflective of Common Core State Standards funding uses for supplies and technology.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	4,217,767.77	4,349,988.49	3.1%	No
1st Subsequent Year (2014-15)	4,287,744.82	4,421,592.48	3.1%	No
2nd Subsequent Year (2015-16)	4,365,556.26	4,501,213.00	3.1%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	13,364,321.18	10,542,307.52	-21.1%	Not Met
1st Subsequent Year (2014-15)	13,285,294.22	9,324,307.52	-29.8%	Not Met
2nd Subsequent Year (2015-16)	13,381,065.78	9,324,307.52	-30.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	5,928,283.10	7,303,062.44	23.2%	Not Met
1st Subsequent Year (2014-15)	6,023,049.55	6,280,119.18	4.3%	Met
2nd Subsequent Year (2015-16)	6,128,425.73	6,399,161.61	4.4%	Met

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

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

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

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

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

The original budget was created using Revenue Limit. Now that the LCFF has been passed, more revenue is now reflected as State Aid and less is reflected as Other State Revenue.

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

County funding for BTSA to be eliminated in 2014-15.

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

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

Increase in 2013-14 reflective of Common Core State Standards funding uses for supplies and technology.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	434,364.54	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		0.00	

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

X	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 any of the current fiscal year or two subsequent fiscal years.

[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 expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.9%	14.2%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**6.0%**	**4.7%**	**2.0%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2013-14)	(3,096,757.62)	33,953,273.75	9.1%	Not Met
1st Subsequent Year (2014-15)	(3,687,556.14)	34,418,787.27	10.7%	Not Met
2nd Subsequent Year (2015-16)	(3,632,699.67)	34,919,539.80	10.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district has utilized one-time revenue (Federal Impact Aid, ARRA, Federal Jobs) and reserves to remain solvent during the past few years. As no one-time funding sources are foreseeable at this time, the district is projected to deficit spend. If additional revenue does not materialize through increases in state or federal funding, the district will take the actions necessary to balance its budget. For the current year, reserves are sufficient to provide the level of expenditure budgeted. The district will make the necessary adjustments based on the future state and federal budget actions.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	4,794,615.85	Met
1st Subsequent Year (2014-15)	1,096,078.20	Met
2nd Subsequent Year (2015-16)	(2,547,602.98)	Not Met

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

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

1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

As the district is projected to deficit spend, the general fund ending balance will decrease. The district has a reserve in Fund 17 that allows it to be able to meet its obligations in the current year and the two subsequent years. However, expenditure adjustments will be made in the future unless state and federal funding is increased above current projections. The district is basing its current projection on recommendations from the School Services of California dartboard and LCFF simulator.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	695,444.31	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal 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 $63,000 (greater of)	0	to	300
4% or $63,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,662	4,662	4,662
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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):

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	45,036,931.27	44,372,444.79	44,873,197.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,036,931.27	44,372,444.79	44,873,197.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,351,107.94	1,331,173.34	1,346,195.92
6. Reserve Standard - by Amount ($63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	1,351,107.94	1,331,173.34	1,346,195.92

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,251,846.56	2,218,622.24	2,243,659.87
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	(1,804,194.75)	(5,461,932.05)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	5,823,655.31	5,887,484.31	5,899,359.31
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	8,075,501.87	6,301,911.80	2,681,087.13
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.93%	14.20%	5.97%
District's Reserve Standard (Section 10B, Line 7):	1,351,107.94	1,331,173.34	1,346,195.92
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? **No**

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? **No**

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Fund 12 is funded on a reimbursement basis. Fund 01 periodically must lend cash to operate the preschool programs funded by Fund 12 until funds are received to repay the temporary borrowing.

S4. Contingent Revenues

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

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:

The district budgeted 1.5M in 13/14 and the two subsequent years for Federal Impact Aid.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(2,590,927.41)	(1,929,832.57)	-25.5%	(661,094.84)	Not Met
1st Subsequent Year (2014-15)	(2,590,927.41)	(1,929,832.57)	-25.5%	(661,094.84)	Not Met
2nd Subsequent Year (2015-16)	(2,590,927.41)	(1,929,832.57)	-25.5%	(661,094.84)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	309,775.92	309,815.62	0.0%	39.70	Met
1st Subsequent Year (2014-15)	309,775.92	249,815.62	-19.4%	(59,960.30)	Not Met
2nd Subsequent Year (2015-16)	309,775.92	199,815.62	-35.5%	(109,960.30)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	329,752.00	329,752.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	330,952.00	330,952.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	278,952.00	278,952.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)
Under the LCFF, many restricted programs are considered unrestricted now. One of these programs is Transportation which required a general fund contribution in the past.

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

Explanation: (required if NOT met)
In 2010, the district entered into an agreement to utilize Fund 20 to pay for the post employment health and welfare benefits for the 2009/10 retirees. The transfer in from Fund 20 is projected to decrease as the 2009/10 retirees reach the age of 65.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases	1	FD 12 OB 8590	15,000	15,000
Certificates of Participation	13	FD 01 RE 0000	266,969	14,150,000
General Obligation Bonds	22	FD 51 OB 8571, 8611, 8614, 8660	1,300,187	23,031,229
Supp Early Retirement Program				
State School Building Loans	7	FD 12 OB 8590	21,000	147,000
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bond	22	FD 01 RE 9021 OB 8650 & 8980	292,783	3,810,000
State Loan for CTE Building	7	FD 35, IKSFA, FD 01	372,843	2,224,572
Capital Lease for VOIP	1	IKSFA	156,499	153,502
COP QSCB Series B	2	FD 01 RE 0000	105,750	2,115,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	15,000	15,000	0	0
Certificates of Participation	234,657	266,969	266,969	266,969
General Obligation Bonds	1,257,949	1,300,187	1,362,787	1,432,386
Supp Early Retirement Program				
State School Building Loans	21,000	21,000	21,000	21,000
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bond	292,982	292,783	292,382	296,783
State Loan for CTE Building	372,843	372,843	372,843	372,843
Capital Lease for VOIP	156,499	156,499	0	0
COP QSCB Series B	0	105,750	105,750	0
Total Annual Payments:	2,350,930	2,531,031	2,421,731	2,389,981
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The general obligation bond is paid with property tax revenues and interest. The QSCB Series A and B interest payments will be paid by the general 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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	18,683,803.00	18,683,803.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,310,277.00	2,310,277.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2010	Jul 01, 2010

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,310,277.00	2,310,277.00
1st Subsequent Year (2014-15)	2,310,277.00	2,310,277.00
2nd Subsequent Year (2015-16)	2,310,277.00	2,310,277.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	1,422,874.00	1,422,874.00
1st Subsequent Year (2014-15)	1,422,874.00	1,422,874.00
2nd Subsequent Year (2015-16)	1,422,874.00	1,422,874.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	1,422,874.00	1,422,874.00
1st Subsequent Year (2014-15)	1,422,874.00	1,422,874.00
2nd Subsequent Year (2015-16)	1,422,874.00	1,422,874.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	110	110
1st Subsequent Year (2014-15)	110	110
2nd Subsequent Year (2015-16)	110	110

4. Comments:

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

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

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

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

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

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)		
1st Subsequent Year (2014-15)		
2nd Subsequent Year (2015-16)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)		
1st Subsequent Year (2014-15)		
2nd Subsequent Year (2015-16)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	258.7	258.7	258.7	258.7

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 171,871

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,345,166	7,859,327	8,409,480
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	7.0%	7.0%	7.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	170,000	170,000	170,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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 interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Data must be entered for all years

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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?	Yes

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

Comments:
(optional)

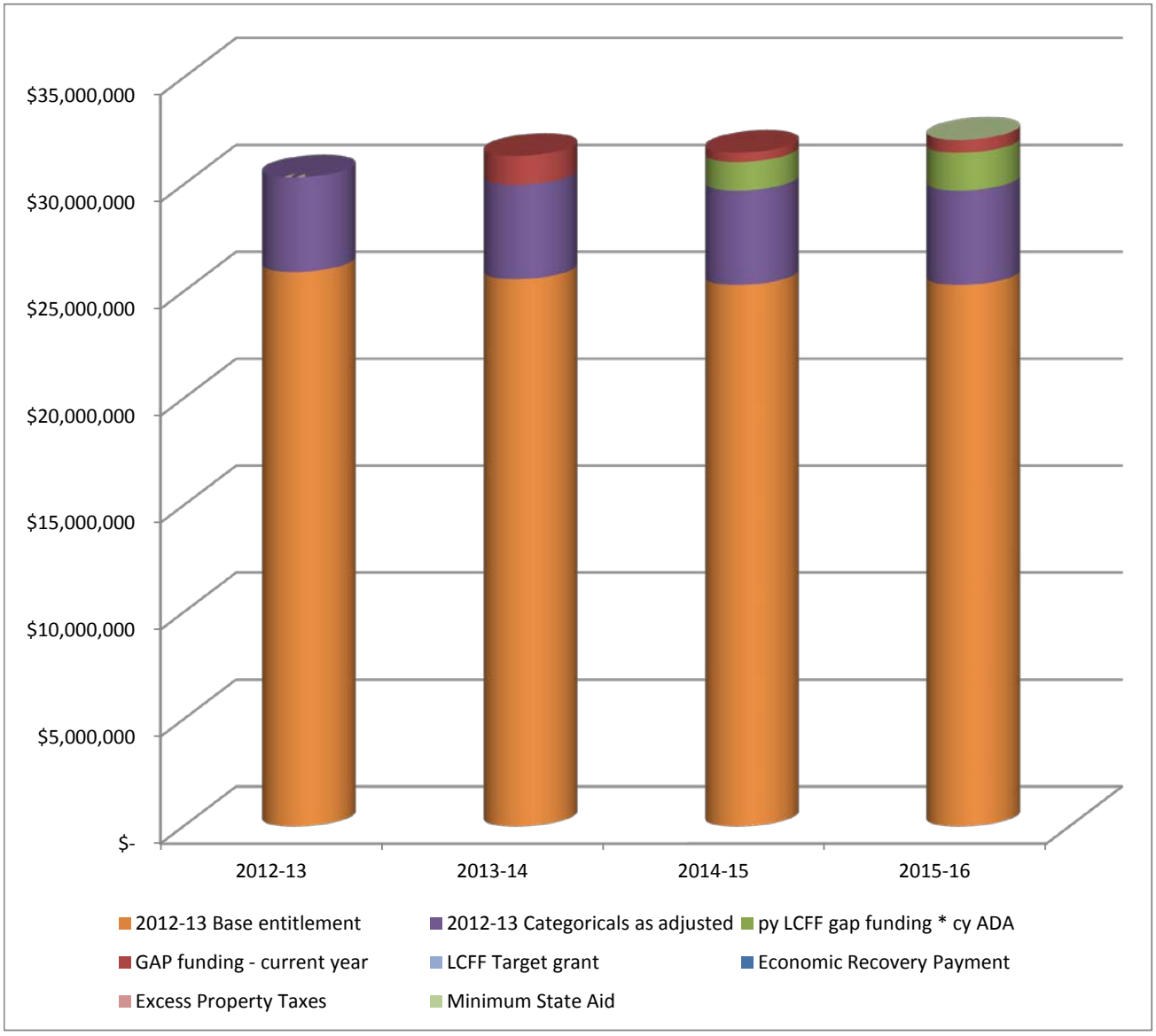
End of School District First Interim Criteria and Standards Review

Sierra Sands Unified

12/6/13

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	$ -	$ -	$ -	$ -
Minimum State Aid	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -
LCFF Target grant	$ -	$ -	$ -	$ -
GAP funding - current year	$ -	$ 1,351,138	$ 427,893	$ 605,607
py LCFF gap funding * cy ADA	$ -	$ -	$ 1,336,869	$ 1,764,764
2012-13 Categoricals as adjusted	$ 4,418,450	$ 4,418,450	$ 4,418,450	$ 4,418,450
2012-13 Base entitlement	$ 25,929,736	$ 25,585,844	$ 25,316,935	$ 25,316,935
Total General Purpose Funding	$ 30,348,186	$ 31,355,432	$ 31,500,147	$ 32,105,756
Calculator tab: Recap total LCFF	$ 30,348,186	$ 31,355,432	$ 31,500,147	$ 32,105,756
Proof	TRUE	TRUE	TRUE	TRUE
P2 ADA	4,735.67	4,685.67	4,685.67	4,685.67

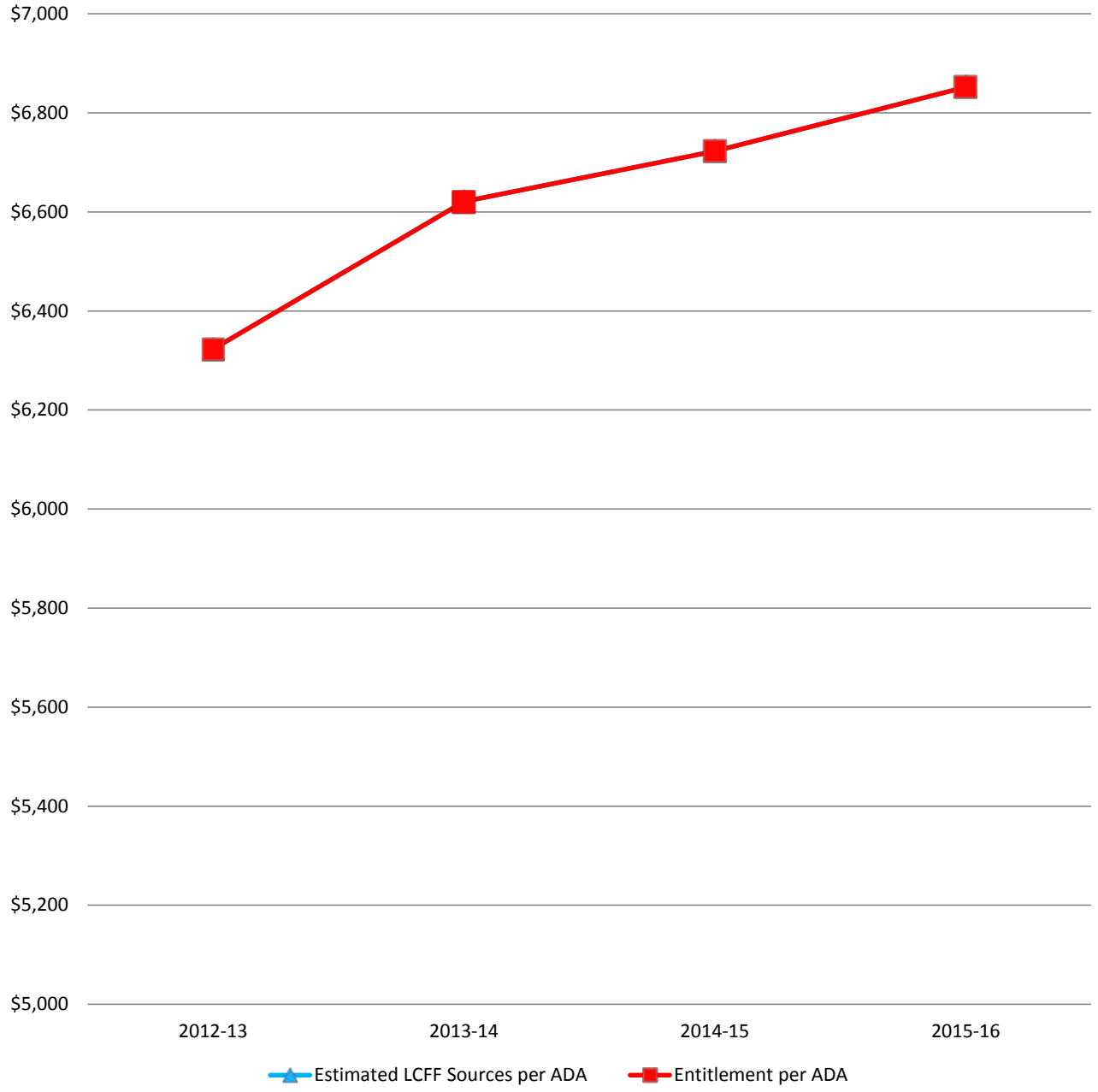


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Sierra Sands Unified	12/6/13
LOCAL CONTROL FUNDING FORMULA	

LCFF Entitlement per ADA

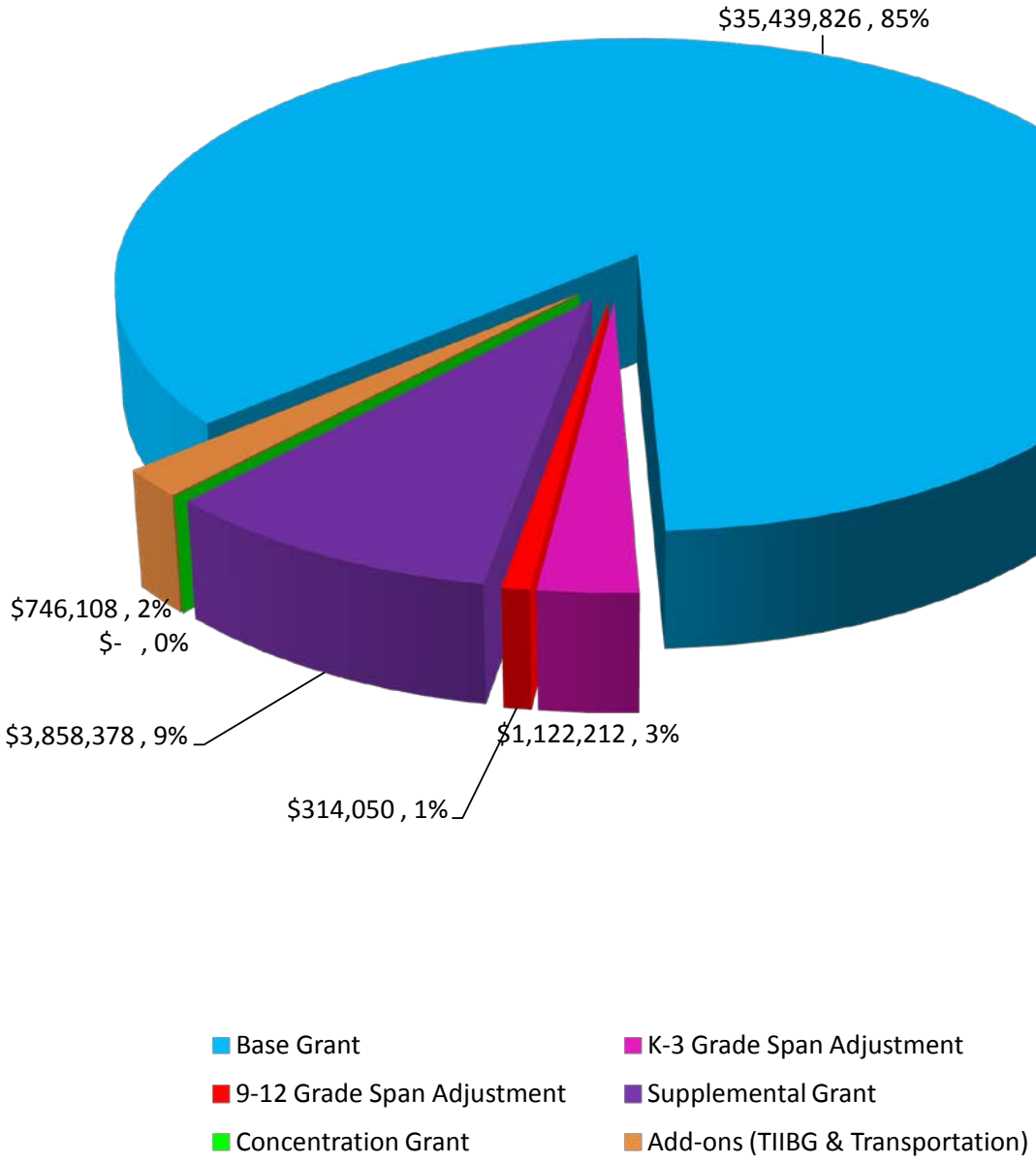
	2012-13	2013-14	2014-15	2015-16
ADA	4,799.61	4,735.67	4,685.67	4,685.67
Estimated LCFF Sources per ADA	$ 6,323.05	$ 6,621.12	$ 6,722.66	$ 6,851.90
Net Change per ADA		$ 298.07	$ 101.54	$ 129.25
Net Percent Change		4.71%	1.53%	1.92%
Estimated LCFF Entitlement per ADA	$ 6,323.05	$ 6,621.12	$ 6,722.66	$ 6,851.90
Net Change per ADA		$ 298.07	$ 101.54	$ 129.25
Net Percent Change		4.71%	1.53%	1.92%



Sierra Sands Unified	12/6/13
LOCAL CONTROL FUNDING FORMULA	

Components of LCFF Target Entitlement

Base Grant	$	35,439,826
K-3 Grade Span Adjustment	$	1,122,212
9-12 Grade Span Adjustment	$	314,050
Supplemental Grant	$	3,858,378
Concentration Grant	$	-
Add-ons (TIIBG & Transportation)	$	746,108
Total	$	41,480,574

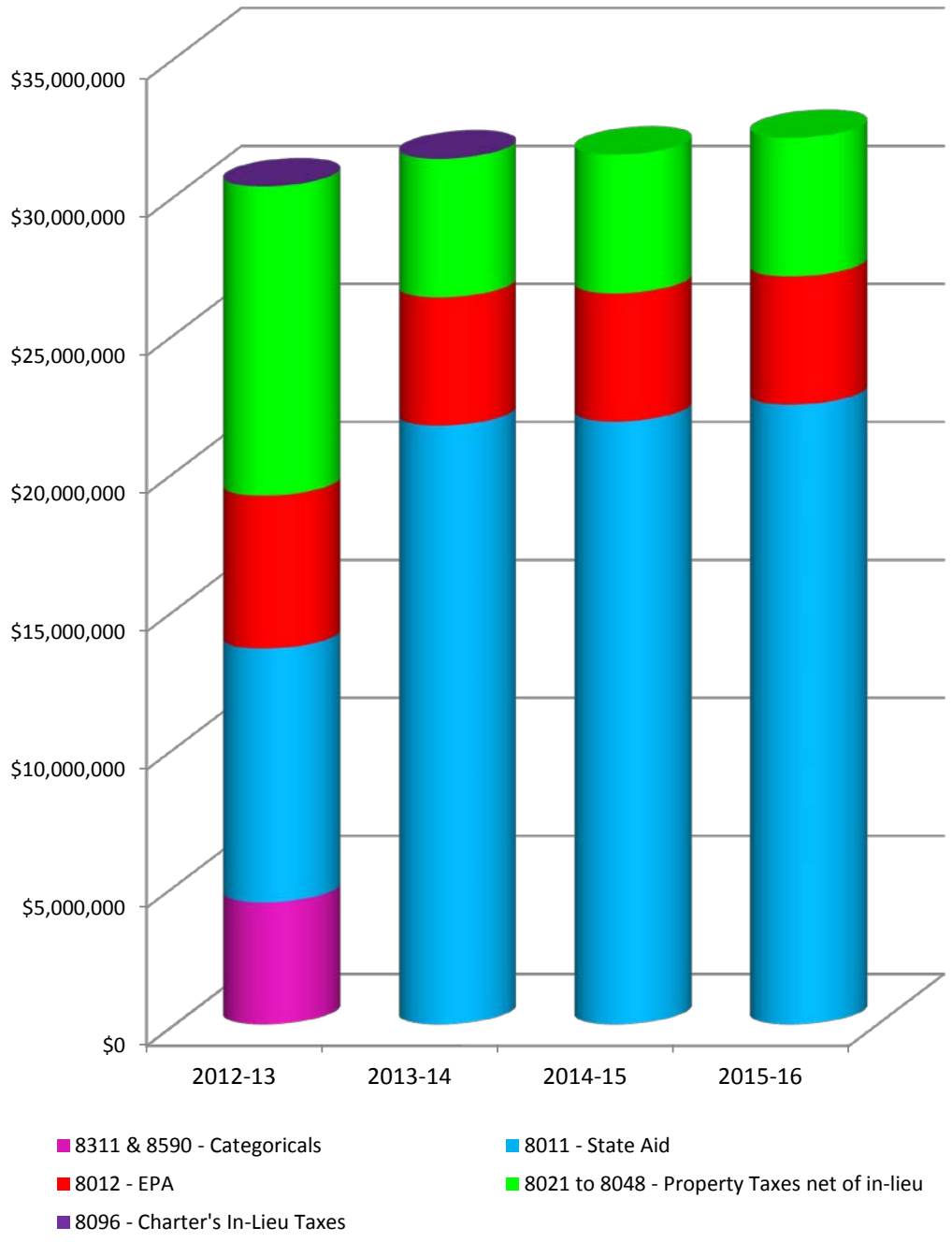


Sierra Sands Unified				12/6/13
LOCAL CONTROL FUNDING FORMULA				
Summary of Funding				
		2013-14	2014-15	2015-16
Target		$ 41,474,052	$ 41,769,582	$ 42,715,100
Floor		30,004,294	31,072,254	31,500,149
CY Gap Funding		1,351,138	427,893	605,607
ERT		-	-	-
Total Phase-In Entitlement		$ 31,355,432	$ 31,500,147	$ 32,105,756

Components of LCFF Including Excess Taxes & EPA

Object Code & LCFF SOURCES	2012-13	2013-14	2014-15	2015-16
8011 - State Aid	$ 9,185,788	$ 21,686,487	$ 21,834,897	$ 22,440,506
8012 - EPA	5,546,111	4,646,576	4,646,576	4,646,576
8021 to 8048 - Property Taxes net of in-lieu	11,197,837	5,022,369	5,018,674	5,018,674
8096 - Charter's In-Lieu Taxes	-	-	-	-
8311 & 8590 - Categoricals	4,418,450			
Total RL/LCFF Sources	$ 30,348,186	$ 31,355,432	$ 31,500,147	$ 32,105,756

Sierra Sands Unified	12/6/13
LOCAL CONTROL FUNDING FORMULA	



LCFF Entitlement	$ 30,348,186	$ 31,355,432	$ 31,500,147	$ 32,105,756
Excess Taxes	-	-	-	-
Minimum EPA	-	-	-	-
Proof Total all Sources	$ 30,348,186	$ 31,355,432	$ 31,500,147	$ 32,105,756
	TRUE	TRUE	TRUE	TRUE

School District Data Elements required to calculate the LCFF
for 2013-14 through 2015/16

Sierra Sands Unified 12/6/13

	2013/14	2014/15	2015/16
COLA	1.57%	1.80%	2.30%
GAP Funding rate	11.78%	4.00%	5.40%
Estimated Property Taxes	5,394,619	5,394,619	5,394,619
Less In-Lieu transfer	(372,250)	(375,945)	(375,945)
Total Local Revenue	5,022,369	5,018,674	5,018,674
Statewide 90th percentile rate	14,500	14,500	14,500

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %	
2013-14	4,933	2,587	52.44%	1 yr average
2014-15	4,933	2,587	52.44%	2 yr average
2015-16	4,933	2,587	52.44%	3 yr average
2016-17	4,933	2,587	52.44%	3 yr rolling avg
2017-18	4,933	2,587	52.44%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of current or prior year ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16
Grades K-3	P-2 (Annual for SDC ext. year)	1,552.16	1,535.77	1,535.77	1,535.77
Grades 4-6		1,065.69	1,054.44	1,054.44	1,054.44
Grades 7-8		683.80	676.58	676.58	676.58
Grades 9-12		1,434.02	1,418.88	1,418.88	1,418.88
graded (enter here **OR** in spans above)					
NPS, NPS-LCI, CDS:					
K-3	Annual				
4-6					
7-8					
9-12					
Ungraded (enter here **OR** in spans above)					
COE operated (Community School, Special Ed):					
K-3	P-2 / Annual				
4-6					
7-8					
9-12					
Ungraded (enter here **OR** in spans above)					
TOTAL			4,685.67	4,685.67	4,685.67

CHARTER SHIFT ADA

PY P-2 ADA of pupils in charter CY/non-charter PY:	2013-14	2014-15	2015-16
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Ungraded (enter here **OR** in spans above)			
	-	-	-
PY P-2 ADA of pupils in non-charter CY/charter PY:			
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Ungraded (enter here **OR** in spans above)			
	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	-	-	-

School District Data Elements required to calculate the LCFF
for 2013-14 through 2015/16

Sierra Sands Unified 12/6/13

LCFF ADA

Calculator will use greater of current or prior year ADA where appropriate

		2013-14				
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	1,543.14	1,526.75	9.02	-	-	1,552.16
Grades 4-6	1,065.69	1,054.44	-	-	-	1,065.69
Grades 7-8	683.80	676.58	-	-	-	683.80
Grades 9-12	1,434.02	1,418.88	-	-	-	1,434.02
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	4,726.65	4,676.65				
		(50.00)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		-				
NSS	9.02	9.02				
TOTAL ADA	4,735.67	4,685.67	9.02	-	-	4,735.67

		2014-15				
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	1,526.75	1,526.75	9.02	-	-	1,535.77
Grades 4-6	1,054.44	1,054.44	-	-	-	1,054.44
Grades 7-8	676.58	676.58	-	-	-	676.58
Grades 9-12	1,418.88	1,418.88	-	-	-	1,418.88
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	4,676.65	4,676.65				
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	9.02	9.02				
TOTAL ADA	4,685.67	4,685.67	9.02	-	-	4,685.67

		2015-16				
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	1,526.75	1,526.75	9.02	-	-	1,535.77
Grades 4-6	1,054.44	1,054.44	-	-	-	1,054.44
Grades 7-8	676.58	676.58	-	-	-	676.58
Grades 9-12	1,418.88	1,418.88	-	-	-	1,418.88
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	4,676.65	4,676.65				
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	9.02	9.02				
TOTAL ADA	4,685.67	4,685.67	9.02	-	-	4,685.67

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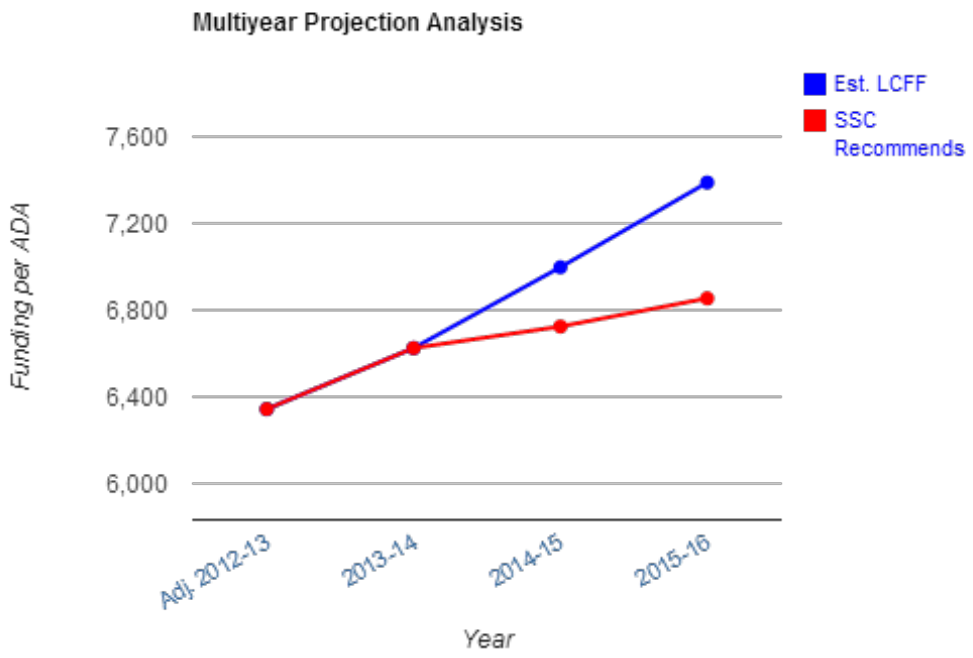
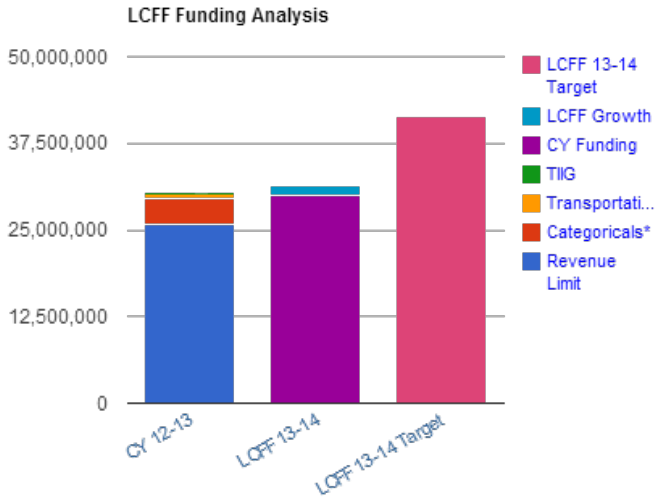
MULTIYEAR PROJECTION

	Adj. 2012-13	2013-14	2014-15	2015-16
Estimated LCFF Funding	6,346	6,627	7,000	7,390
SSC Recommends	6,346	6,627	6,726	6,856
Net Change per ADA		281	99	130
Net Percent Change		4.43%	1.50%	1.93%





LCFF Funding Analysis

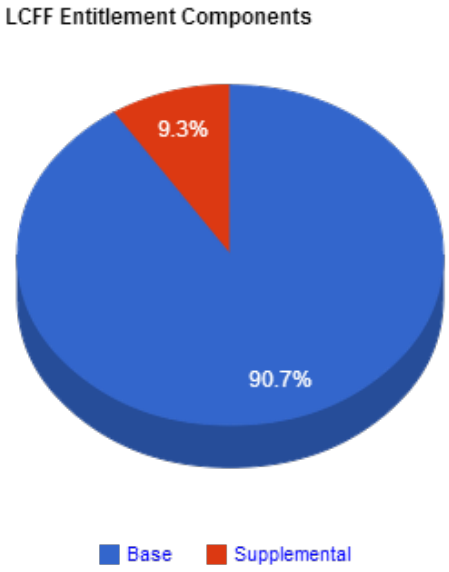
Revenue Limit	25,929,737
Categoricals*	3,672,342
Transportation	532,175
TIIG	213,933
CY 12-13	30,348,187
Adjusted 2012-13 Base†	30,050,924
LCFF 13-14 Target	41,359,213
LCFF Funding Gap	11,308,288
LCFF Growth	1,332,116
LCFF Growth Percent	4.43%
LCFF 13-14	31,383,041

* Categoricals include K-3 CSR, EIA and other categorical programs.
† Adjusted 2012-13 base includes prior year revenue limit adjusted for changes in enrollment and prior year categorical funds.

LCFF Entitlement Analysis

Component	Amount	Per ADA	Percentage
Base	37,533,341	$7,926	90.75%
Supplemental	3,825,872	$808	9.25%
Concentration	0	$0	0.00%
Entitlement	41,359,213	$8,734	100%

The Base amount includes the add-ons for TIIG and transportation.



LCFF Entitlement Details

Total ADA 4,735.67 Unduplicated SE: 52%

Grade Span	ADA	Base	CSR	CTE	Supplemental	Concentration
K-3	1,552.16	10,790,809	1,122,244	-	1,238,958	0
4-6	1,065.69	7,519,211	-	-	781,998	0
7-8	683.80	4,968,464	-	-	516,720	0
9-12	1,434.02	12,072,617	-	313,888	1,288,197	0

The amounts above do not include the add-ons for transportation or TIIG.

The simulator does not account for property tax revenues, education protection account revenues or any other revenue offsets. The calculations are based on the LCFF calculations in Assembly Bill 97 (Chapter 47, Statutes of 2013) as approved by Governor Brown on July 1, 2013. The simulator does not calculate or account for a district's Economic Recovery Target, a scenario that only affects a few dozen school districts.

The Legislative Analyst's Office estimates that gap to full implementation of the LCFF is closed by roughly 12.00% in 2013-14. While the compromise proposal agreed to by the Legislature and Governor increases the cost of full implementation, it also increases 2013-14 Proposition 98 revenues allocated to the first year of implementation.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(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	29,200,980.59	0.50%	29,345,695.59	2.06%	29,951,304.59
2. Federal Revenues	8100-8299	1,504,813.09	0.00%	1,504,813.09	0.00%	1,504,813.09
3. Other State Revenues	8300-8599	1,318,677.75	-1.44%	1,299,677.75	0.00%	1,299,677.75
4. Other Local Revenues	8600-8799	452,061.65	-42.25%	261,061.65	0.00%	261,061.65
5. Other Financing Sources						
a. Transfers In	8900-8929	309,815.62	-19.37%	249,815.62	-20.01%	199,815.62
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,929,832.57)	0.00%	(1,929,832.57)	0.00%	(1,929,832.57)
6. Total (Sum lines A1 thru A5c)		30,856,516.13	-0.41%	30,731,231.13	1.81%	31,286,840.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,156,930.22		14,298,499.52
b. Step & Column Adjustment				141,569.30		142,985.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,156,930.22	1.00%	14,298,499.52	1.00%	14,441,484.52
2. Classified Salaries						
a. Base Salaries				4,610,465.49		4,656,570.14
b. Step & Column Adjustment				46,104.65		46,565.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,610,465.49	1.00%	4,656,570.14	1.00%	4,703,135.84
3. Employee Benefits	3000-3999	9,447,348.13	3.36%	9,765,242.06	3.49%	10,105,851.74
4. Books and Supplies	4000-4999	1,541,423.76	2.30%	1,576,876.51	2.50%	1,616,298.42
5. Services and Other Operating Expenditures	5000-5999	3,113,216.88	2.30%	3,184,820.87	2.50%	3,264,441.39
6. Capital Outlay	6000-6999	334,300.00	2.30%	341,988.90	2.50%	350,538.62
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	551,062.08	-28.31%	395,062.08	-26.58%	290,062.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,224.81)	0.00%	(131,224.81)	0.00%	(131,224.81)
9. Other Financing Uses						
a. Transfers Out	7600-7629	329,752.00	0.36%	330,952.00	-15.71%	278,952.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,953,273.75	1.37%	34,418,787.27	1.45%	34,919,539.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,096,757.62)		(3,687,556.14)		(3,632,699.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,270,741.25		4,173,983.63		486,427.49
2. Ending Fund Balance (Sum lines C and D1)		4,173,983.63		486,427.49		(3,146,272.18)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	72,000.00		72,000.00		72,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,850,137.07		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,251,846.56		2,218,622.24		2,243,659.87
2. Unassigned/Unappropriated	9790	0.00		(1,804,194.75)		(5,461,932.05)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,173,983.63		486,427.49		(3,146,272.18)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,251,846.56		2,218,622.24		2,243,659.87
c. Unassigned/Unappropriated	9790	0.00		(1,804,194.75)		(5,461,932.05)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	5,823,655.31		5,887,484.31		5,899,359.31
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,075,501.87		6,301,911.80		2,681,087.13

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,754,088.41	0.00%	1,754,088.41	0.00%	1,754,088.41
2. Federal Revenues	8100-8299	2,756,694.59	0.00%	2,756,694.59	0.00%	2,756,694.59
3. Other State Revenues	8300-8599	4,326,738.00	-23.11%	3,326,738.00	0.00%	3,326,738.00
4. Other Local Revenues	8600-8799	183,322.44	-4.36%	175,322.44	0.00%	175,322.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,929,832.57	0.00%	1,929,832.57	0.00%	1,929,832.57
6. Total (Sum lines A1 thru A5c)		10,950,676.01	-9.20%	9,942,676.01	0.00%	9,942,676.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,144,413.27		4,144,413.27
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,144,413.27	0.00%	4,144,413.27	0.00%	4,144,413.27
2. Classified Salaries						
a. Base Salaries				1,380,057.00		1,380,057.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,380,057.00	0.00%	1,380,057.00	0.00%	1,380,057.00
3. Employee Benefits	3000-3999	2,556,757.64	0.00%	2,556,757.64	0.00%	2,556,757.64
4. Books and Supplies	4000-4999	1,411,650.19	-80.05%	281,650.19	0.00%	281,650.19
5. Services and Other Operating Expenditures	5000-5999	1,236,771.61	0.00%	1,236,771.61	0.00%	1,236,771.61
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	292,783.00	0.00%	292,783.00	0.00%	292,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	61,224.81	0.00%	61,224.81	0.00%	61,224.81
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)						
11. Total (Sum lines B1 thru B10)		11,083,657.52	-10.20%	9,953,657.52	0.00%	9,953,657.52
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(132,981.51)		(10,981.51)		(10,981.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		753,613.73		620,632.22		609,650.71
2. Ending Fund Balance (Sum lines C and D1)		620,632.22		609,650.71		598,669.20
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	620,632.22		609,650.71		598,669.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		620,632.22		609,650.71		598,669.20

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(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	30,955,069.00	0.47%	31,099,784.00	1.95%	31,705,393.00
2. Federal Revenues	8100-8299	4,261,507.68	0.00%	4,261,507.68	0.00%	4,261,507.68
3. Other State Revenues	8300-8599	5,645,415.75	-18.05%	4,626,415.75	0.00%	4,626,415.75
4. Other Local Revenues	8600-8799	635,384.09	-31.32%	436,384.09	0.00%	436,384.09
5. Other Financing Sources						
a. Transfers In	8900-8929	309,815.62	-19.37%	249,815.62	-20.01%	199,815.62
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)		41,807,192.14	-2.71%	40,673,907.14	1.37%	41,229,516.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,301,343.49		18,442,912.79
b. Step & Column Adjustment				141,569.30		142,985.00
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	18,301,343.49	0.77%	18,442,912.79	0.78%	18,585,897.79
2. Classified Salaries						
a. Base Salaries				5,990,522.49		6,036,627.14
b. Step & Column Adjustment				46,104.65		46,565.70
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	5,990,522.49	0.77%	6,036,627.14	0.77%	6,083,192.84
3. Employee Benefits	3000-3999	12,004,105.77	2.65%	12,321,999.70	2.76%	12,662,609.38
4. Books and Supplies	4000-4999	2,953,073.95	-37.06%	1,858,526.70	2.12%	1,897,948.61
5. Services and Other Operating Expenditures	5000-5999	4,349,988.49	1.65%	4,421,592.48	1.80%	4,501,213.00
6. Capital Outlay	6000-6999	334,300.00	2.30%	341,988.90	2.50%	350,538.62
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	843,845.08	-18.49%	687,845.08	-15.27%	582,845.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(70,000.00)	0.00%	(70,000.00)	0.00%	(70,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	329,752.00	0.36%	330,952.00	-15.71%	278,952.00
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)		45,036,931.27	-1.48%	44,372,444.79	1.13%	44,873,197.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,229,739.13)		(3,698,537.65)		(3,643,681.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,024,354.98		4,794,615.85		1,096,078.20
2. Ending Fund Balance (Sum lines C and D1)		4,794,615.85		1,096,078.20		(2,547,602.98)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	72,000.00		72,000.00		72,000.00
b. Restricted	9740	620,632.22		609,650.71		598,669.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,850,137.07		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,251,846.56		2,218,622.24		2,243,659.87
2. Unassigned/Unappropriated	9790	0.00		(1,804,194.75)		(5,461,932.05)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,794,615.85		1,096,078.20		(2,547,602.98)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,251,846.56		2,218,622.24		2,243,659.87
c. Unassigned/Unappropriated	9790	0.00		(1,804,194.75)		(5,461,932.05)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	5,823,655.31		5,887,484.31		5,899,359.31
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,075,501.87		6,301,911.80		2,681,087.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.93%		14.20%		5.97%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		4,661.69		4,661.69		4,661.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,036,931.27		44,372,444.79		44,873,197.32
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)		45,036,931.27		44,372,444.79		44,873,197.32
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,351,107.94		1,331,173.34		1,346,195.92
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,351,107.94		1,331,173.34		1,346,195.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sierra Sands Unified School District
2013-14 First Interim
Multi-Year Projection Assumptions for 2014-15 and 2015-16

Unrestricted General Fund

	2014-15	2015-16
LCFF	LCFF increase of +145K COLA 1.80%; 4% GAP (Per SSC) Decline in ADA (-50 ADA)	LCFF increase of +605K COLA 2.3%; 5.4% GAP (Per SSC) Status quo ADA
Federal Revenues	Status quo	Status quo
State Revenues	-19K BTSA county withdraw funding	Status quo
Local Revenues	-156K IYKSFA uses in 13/14 -35K Unclaimed Property Rev in 13/14	Status quo
Other Financing Sources	-60K FD 20 transfer in for 09/10 OPEB	-50K FD 20 transfer in for 09/10 OPEB
Certificated Salaries	1% step and column increase	1% step and column increase
Classified Salaries	1% step and column increase	1% step and column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase -60K FD 20 paid 09/10 OPEB	1% step and column increase + 7% H&W increase = Avg. of 4% increase -50K FD 20 paid 09/10 OPEB
Books & Supplies	CPI at 2.3%	CPI at 2.5%
Services & Operations	CPI at 2.3%	CPI at 2.5%
Capital Outlay	CPI at 2.3%	CPI at 2.5%
Other Outgo	-156K VOIP - IYKSFA	-105K Final Interest payment in 14/15 for QSCB Series B
Other Financing Uses	+1.2K; Increased Golden Handshake reimbursement to Fund 17 by 2%	-52K; Final Golden Handshake payment = $11,875

2013-14 First Interim
Multi-Year Projection Assumptions for 2014-15 and 2015-16

Restricted General Fund

	2014-15	2015-16
LCFF	Status quo	Status quo
Federal Revenues	Status quo	Status quo
State Revenues	-1M Common Core funding in 13/14	Status quo
Local Revenues	-8K Microsoft Reimb in 13/14	Status quo
Encroachment	Status quo	Status quo
Certificated Salaries	1% step and column increase	1% step and column increase
Classified Salaries	1% step and column increase	1% step & column increase
Benefits	1% step and column increase + 7% H&W increase = Avg. of 4% increase	1% step and column increase + 7% H&W increase = Avg. of 4% increase
Books & Supplies	CPI at 2.3% -1M Common Core funding in 13/14 -130K EIA Carryover 13/14	CPI at 2.5%
Services & Operations	CPI at 2.3%	CPI at 2.5%
Capital Outlay	CPI at 2.3%	CPI at 2.5%

12. CONSENT CALENDAR

12.1 Approval of "A" and "B" Warrant

CURRENT CONSIDERATIONS: "A" and "B" warrants released in November, 2013 are submitted for approval. "A" warrants totaled $2,386,973.82. "B" warrants totaled $1,372,986.38.

FINANCIAL IMPLICATIONS: Warrants were issued as stated.

SUPERINTENDENT'S RECOMMENDATION: Approve "A" and "B" warrants for November, 2013 as presented.

This list represents the "A" and "B" warrants released during the month of NOVEMBER **2013**
The "A" and "B" warrant registers are available in the business office for your review.

RECOMMENDED ACTION: Approve "A" and "B" warrants as presented.

"A" WARRANTS

Type of Payroll	Amount
End of month certificated	$1,710,454.67
End of month classified	$512,953.41
10th of month certificated	$88,445.32
10th of month classified	$75,120.42
Total "A" Warrants	$2,386,973.82

"B" WARRANTS

Register Number	**Amount**
69	$61,899.93
70	October
71	October
72	Food Service
73	October
74	$3,631.64
75	Food Service
76	Void
77	$90,702.18
78	$50,055.31
79	$2,683.17
80	$24,614.67
81	Food Service
82	$18,776.09
83	$17,652.62
84	$51,022.87
85	$671,620.25
86	Food Service
87	$33,418.01
88	$3,269.38
89	December
90	December
91	Food Service
92	December
93	Food Service
94	December
95	December
96	$343,640.26
Total "B" Warrants	$1,372,986.38

12. CONSENT CALENDAR

12.2 Approval of Recommendations for Expulsion, Expulsion Case #04 1314

BACKGROUND INFORMATION: Education code requires the board to take final action on recommendations for expulsion.

CURRENT CONSIDERATIONS: Board approval is requested for the following expulsion cases:

Expulsion Case #04 1314 : As stated in a stipulated expulsion agreement, student is expelled for the remainder of the 2013-14 fall semester and the 2013-14 spring semester, suspending the spring semester allowing the student to reapply for admission under a behavior contract in January, 2014. The panel recommends that the behavior contract include a preventative measure to verify that the student is not in possession of any illegal substance or drug paraphernalia or under the influence of any illegal substance while at school. During the period of expulsion, the student is referred to Ridgecrest Learning Center.

FINANCIAL CONSIDERATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: Approve the recommendation for expulsion, Expulsion Case #04 1314 as presented.

14. ORGANIZATION OF THE BOARD

Board bylaws and the education code specify the requirements for the annual organization of the Board of Education. They are listed as items 14.1 through 14.4 of this meeting's agenda. The board will elect a president, a vice president/clerk, and a representative to the committee that elects members to the County Committee on School District Organization at its annual organizational meeting. The board may also appoint one of its members to serve annually as the board's representative to meetings of the National Association of Federally Impacted Schools. The election for each position shall be conducted by roll call vote.

The superintendent will act as temporary chairman during the organization of the board.

14.1 Election of Board President

The superintendent will ask for nominations for the office of president of the board from now through the next organizational meeting in December 2014.

SUPERINTENDENT'S RECOMMENDATION: Elect a president by roll call vote.

14. ORGANIZATION OF THE BOARD

14.2 Election of Vice President/Clerk of the Board

The superintendent will ask for nominations for the office of vice president/clerk of the board from now through the next organizational meeting in December 2014.

SUPERINTENDENT'S RECOMMENDATION: Elect a vice president/clerk by roll call vote.

14. ORGANIZATION OF THE BOARD

14.3 Election of Board Representative and Alternate Representative to the Committee that Elects Members to the County Committee on School District Organization

Currently Mr. Pearl serves as representative and Mrs. Castillo-Covert serves as alternate representative to the Committee that Elects Members to the County Committee on School District Organization. The superintendent will ask for nominations for representative and alternate representative to serve on the Committee that Elects Members to the County Committee on School District Organization.

SUPERINTENDENT'S RECOMMENDATION: Elect a representative and an alternate representative by roll call vote.

14. ORGANIZATION OF THE BOARD

14.4 Election of Board Representative to Meetings of the National Association of Federally Impacted Schools (NAFIS)

Mr. Pearl currently serves as the board's representative to meetings of the National Association of Federally Impacted Schools. The superintendent will ask for nominations for NAFIS representative from now through the next organizational meeting in December 2014.

SUPERINTENDENT'S RECOMMENDATION: Elect a NAFIS representative by roll call vote.