

SIERRA SANDS UNIFIED SCHOOL DISTRICT

**Board of Education
Regular Meeting**

**MARCH 20, 2014
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
Tom Pearl, Vice President/Clerk
Kurt Rockwell, President
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 closed session and regular meeting of February 20, 2014 and the special meetings of February 25, 2014 and March 12, 2014.

3. PROGRAMS AND PRESENTATIONS

- Citizens' Oversight Committee Annual Report
- Burroughs High School: Bringing AVID Schoolwide at BHS

4. PUBLIC HEARING

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

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 a Memorandum of Understanding (MOU) between Sierra Sands Unified School District (AVID Consortium Member) and Kern County Superintendent of Schools

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

9. GENERAL ADMINISTRATION

- 9.1 Gifts to the District

10. CONSTRUCTION ADMINISTRATION

- 10.1 Approval of Resolution #21 1314, Disbandment of the Citizens' Oversight Committee due to Completion of Duties

11. BUSINESS ADMINISTRATION

11.1 Approval of Second Interim Report for Fiscal Year 2013-14

12. CONSENT CALENDAR

12.1 “A” & “B” Warrants

12.2 Approval of Interdistrict Transfer Agreement for Mattas

13. FUTURE AGENDA

14. ADJOURNMENT

The next regular meeting of the Board of Education will be April 17, 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.

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Regular Meeting of the Board of Education

DATE OF MEETING: February 20, 2014

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

PLEDGE OF ALLEGIANCE was recited in unison, led by Student Member Lara Luu.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted with the following changes: The Inyo-Kern Schools Financing Authority agenda will be heard following Item 11.1.

2. APPROVAL OF MINUTES

Hearing no comments, the minutes of the regular meeting of January 16, 2014 and the special meeting of January 31, 2014 were adopted by consensus as written.

3. PROGRAMS AND PRESENTATIONS

- James Monroe Middle School: Chromebooks in Use at James Monroe: 21st Century Here We Come! – James Monroe Principal, Mrs. Clara Finneran reported that Monroe students began using the newly acquired Chromebooks the day following their delivery. Seven Monroe students accompanied Mrs. Finneran during her presentation. Each student took a Chromebook and personally worked with a board member and Superintendent, Mrs. Joanna Rummer to show them log-on procedures, Google Docs, Google Cloud, and sample SBAC questions. Mrs. Finneran shared the many ways that students are able to work toward the goals of the District Technology Plan, Common Core, National and State Standards, as well as school standards using the programs and technology available on the Chromebooks. Monroe English teacher, Ms. Mechelle Ernst shared how the Teacher Dashboard application monitors what students are doing on the Chromebooks from the teacher's desktop. From the Dashboard the teacher is able to open the student's Chromebook folder for grading purposes. Monroe English teacher, Mr. Ian Ball reported that the students began using the Chromebooks by learning and improving their basic computer skills. The students are safely learning how to use the Internet. Monroe Language Arts teacher, Ms. Airean Beecroft said students who are using the Chromebooks are honing their research, typing, and writing skills. Students are also kept accountable because they are aware that teachers have access to their Chromebook information at all times. Janelle Roberts, a James Monroe Middle School student states that she enjoys using the Chromebook. She can store her work on Google Drive and access it from her home computer or any computer with a Wi-Fi

connection. Mrs. Finneran thanked the Board for the thoughtful, visionary implementation of technology throughout the district.

4. PUBLIC HEARING

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

Murray Middle School: On January 22, 2014 Congressman Kevin McCarthy visited Murray Middle School in response to letters from GTT (Gateway to Technology) students. He visited classrooms, spoke with students, and personally presented 200 McCarthy Awards. Murray Eighth grade student, Saad Tahir placed 2nd in the District Spelling Bee after 29 rounds. Saad made Murray proud. The annual Murray v. Monroe basketball game will take place on February 28, 2014. The Murray Math Counts team will compete at the Kern County competition on February 21, 2014. The Murray Middle School PTO will host Donuts for Darling Moms on March 7, 2014.

James Monroe Middle School: The James Monroe PTSO hosted a Hollywood themed Valentine's dance attended by 200 students. Spirit Week will be held next week to celebrate the Monroe v. Murray basketball game on February 28, 2014. The Monroe Math Counts team will compete in Bakersfield on February 21, 2014. James Monroe Middle School would like to congratulate their Employees of the Year; Special Day Class teacher, Ms. Amy Self, and para-professional, Ms. Vanessa Jaeger.

Mesquite High School: Mesquite High School held two more orientations welcoming 7 new students. Forty-three new students have joined Mesquite since the beginning of the school year. Students haven taken the CAHSEE. Cerro Coso Community College came to Mesquite High School to discuss financial aid and gave placement tests to 12 students.

Burroughs High School: BHS is looking forward to 4 coming events. The Annual Blood Drive, the King of Hearts Dance, Pennies for Patients which benefits the Leukemia and Lymphoma Society, and the Mr. BHS competition. A reminder was given that March 1, 2014 is the deadline to pay for AP exams.

5.2 Reports from Members of the Board

Board President Kurt Rockwell reported the inaugural NAWS STEM Council meeting took place on February 20. The STEM Council hopes to strengthen STEM education for kindergarten through college.

5.3 Superintendent's Report

Mrs. Rummer reported the district is down by 77 students from this time last year but our attendance continues to hold strong at 95.8%. She also reported on her attendance at the ACSA Superintendent's Symposium. This symposium is a collaboration of superintendents. Mrs. Rummer attended several workshops at the symposium and will use the wisdom gained at these workshops to the benefit of our district.

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

Barb Walls, President of the Desert Area Teachers Association, shared DATA's concern for SSUSD retirees who are being affected by the change in STRS reporting regulations requested by STRS in response to the recent STRS audit. She reported that CTA wants to sponsor legislation to hold the district fiscally responsible for any STRS reporting errors that will affect Sierra Sands retirees. Ms. Walls commented on the Sierra Sands audit report that was presented at the December 19, 2013 board meeting by saying Sierra Sands seems to be in a cycle of deficit projecting and not deficit spending as presented at that meeting. She stated DATA is looking forward to participating in the LCAP and appreciates that so much input has been requested.

5.5 Communications from the public

No comments were made.

6. EDUCATIONAL ADMINISTRATION

6.1 Ratification of Contract with Kern County Superintendent of Schools for Internet Services for the 2013-14 School Year

Motion passed to approve the Ratification of Contract with KCSOS for Internet Services for the 2013-14 School Year. DIETRICHSON/CASTILLO-COVERT

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

7. POLICY DEVELOPMENT AND REVIEW

7.1 Approval of Revisions to Administrative Regulation 6159.1, Procedural Safeguards and Complaints for Special Education

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

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. DIETRICHSON/SCOTT

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

8.3 Approval of Non-reelection of Certificated Personnel with Less than a Preliminary Credential as a Result of a Decision of the California Fifth District Court of Appeals

Motion passed to approve the Non-reelection of Certificated Personnel with less than a Preliminary Credential. DIETRICHSON/SCOTT

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

8. PERSONNEL ADMINISTRATION (continued)

8.4 Adoption of Resolution #15 1314, Authorization to Reassign Certificated Administrators to Other Administrative Positions for the 2014-15 School Year

Motion passed to adopt Resolution #15 1314, Authorization to Reassign Certificated Administrators to Other Administrative Positions for the 2014-15 School Year.

DIETRICHSON/SCOTT

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

8.5 Adoption of Resolution #16 1314, Week of the School Administrator

Motion passed to adopt Resolution #16 1314, Week of the School Administrator.

DIETRICHSON/CASTILLO-COVERT

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

8.6 Approval of Resolution #17 1314, Teachers Teaching Out of Their Major/Minor Field or Area

Motion passed to adopt Resolution #17 1314, Teachers Teaching Out of Their Major/Minor Field or Area. CASTILLO-COVERT/DIETRICHSON

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

8.7 Adoption of Resolution #19 1314, Reduction of Classified Service

Motion passed to adopt Resolution #19 1314, Reduction of Classified Service.

SCOTT/DIETRICHSON

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

9. GENERAL ADMINISTRATION

9.1 Gifts to the District

Motion passed to accept the following gifts: Mr. James Rogers donated a Yamaha snare drum, stand, and case with an estimated value of \$250 to the Burroughs High School Music Program. The Burroughs High School Music Boosters made a cash donation of \$21,000 to be used toward the purchase of new BHS band uniforms. The following cash donations were received for the Murray Middle School Basketball Program: Ms. Melba Lopez, \$500; Ms. Ann Ashton, \$135; Ms. Margaret Hickman, \$250; Ms. Rebecca Anderson, \$105; Ms. Agnes Shull, \$700; Mr. Nathaniel Marler, \$315; Ms. Connie Williams, \$120; Ms. Misty Ellingson, \$150; Ms. Deborah Dilley, \$144.50; Ms. Stephanie Amoni, \$160; Mr. Matthew Jackson, \$260.25, and Ms. Shirley Norris, \$95. PEARL/CASTILLO-COVERT

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

9. GENERAL ADMINISTRATION (continued)

9.2 Authorization for Board Member Travel to the Annual Winter School Trustees Dinner Meeting on February 24, 2014

Motion passed to authorize board member travel to the Annual Winter School Trustees Dinner Meeting on February 24, 2014. DIETRICHSON/SCOTT

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

9.3 Authorization for Board Member Travel, NAFIS Conference March 15-19, 2014

Motion passed to authorize board member travel to the NAFIS Conference March 15-19, 2014. DIETRICHSON/SCOTT

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

9.4 California School Boards Association (CSBA) Delegate Assembly Election

Motion passed to only vote for Bill H. Farris, Sierra Sands Unified School District. DIETRICHSON/CASTILLO-COVERT

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

9.5 Approval of Resolution #18 1314, Application for Eligibility to Participate in the State and Federal Surplus Program

Motion passed to adopt Resolution #18 1314, Application for Eligibility to Participate in the State and Federal Surplus Program. CASTILLO-COVERT/DIETRICHSON

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

9.6 Approval of School Safety Plans for 2013-14

Motion passed to approve the School Safety Plans for 2013-14. CASTILLO-COVERT/SCOTT

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

10. CONSTRUCTION ADMINISTRATION

10.1 Notice of Completion – Sherman E. Burroughs High School Infrastructure Modernization Phase II (DSA Application Number 03-113502), awarded to Barnhart, Balfour-Beatty in the Amount of \$5,058,947.00

Motion passed to approve the Notice of Completion for the Sherman E. Burroughs High School Infrastructure Modernization Phase II project. DIETRICHSON/CASTILLO-COVERT

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

10. CONSTRUCTION ADMINISTRATION (continued)

- 10.2 Notice of Completion – Sherman E. Burroughs High School Electrical Wiring of 3 (24'x40') Relocatable Classrooms and 1 (48'x40') Relocatable Classroom Building; (DSA Application Number A 03-109988), awarded to R.E.D. Electric, Inc. in the amount of \$203,956.18

Motion passed to approve the Notice of Completion for the electrical wiring of 4 relocatable classrooms at Burroughs High School as listed above. DIETRICHSON/CASTILLO-COVERT

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

- 10.3 Request Permission to Contract for Services to Provide Electrical Service to New Cooling Equipment Being Provided by the Siemens Corporation at the Sherman E. Burroughs High School Parker Performing Arts Center

Motion passed to authorize staff to proceed with the action to obtain services for providing electrical power to the BHS PPAC in its entirety. DIETRICHSON/CASTILLO-COVERT

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

11. BUSINESS ADMINISTRATION

- 11.1 Approval of Contracts for Telecommunication Services, Internet Services, Data Services, and Web Hosting, Supported by E-Rate

Motion was passed to approve the contracts supported by E-Rate.
DIETRICHSON/CASTILLO-COVERT

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

President Rockwell temporarily adjourned the Sierra Sands Unified School District board meeting at 8:41 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 8:44 p.m.

12. CONSENT CALENDAR

- 12.1 "A" & "B" Warrants

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

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

14. FUTURE AGENDA

15. ADJOURNMENT was at 8:45 p.m.

THE BOARD OF EDUCATION

Tom Pearl, 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: February 20, 2014
TIME OF MEETING: 6:15 p.m.
PLACE OF MEETING: Ridgecrest City Council Chambers
MEMBERS PRESENT: Castillo-Covert, Dietrichson, Farris, Pearl, Rockwell, Scott
STAFF PRESENT: Joanna Rummer, Superintendent

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

2. CLOSED SESSION

2.1 Public Employee Discipline/Dismissal/Release pursuant to Government Code section 54957 – Three (3) Items

Motion was made to adopt Resolution #20 1314, Non-reelection of Probationary Certificated Employee for employee #4601. DIETRICHSON/SCOTT

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

No action was taken on the remaining two (2) items.

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

THE BOARD OF EDUCATION

Tom Pearl, Vice President/Clerk

Joanna Rummer, Secretary to the Board

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: February 25, 2014

TIME OF MEETING: 6:30 p.m.

PLACE OF MEETING: District Office, Conference Room "A"

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

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

2. CLOSED SESSION

- 2.1 The Board will meet in closed session to review and discuss applications received for the position of Superintendent.

The board met in closed session to select a slate of interview candidates and has scheduled March 14-15, 2014 as days for these interviews, hoping to hold most, if not all initial interviews on March 14 allowing for follow up interviews on March 15.

3. ADJOURNMENT

THE BOARD OF EDUCATION

Tom Pearl, Vice President/Clerk

Joanna Rummer, Secretary to the Board

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Special Meeting of the Board of Education

DATE OF MEETING: March 12, 2014

TIME OF MEETING: 6:00 p.m.

PLACE OF MEETING: District Office, Conference Room "C"

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

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted noting the deletion of Item 2.2.

2. CLOSED SESSION

- 2.1 Conference with Labor Negotiators. Agency designated representatives: J. Rummer, E. Bell, and C. Giraldo (Negotiations regarding all three Bargaining Associations)

The board met in closed session with Mrs. Rummer, Mr. Bell and Mrs. Giraldo to discuss labor negotiations. No action was taken.

- 2.2 Public Employee Discipline/Dismissal/Release pursuant to Government Code section 54957 – One (1) Item

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

3. ADJOURNMENT

THE BOARD OF EDUCATION

Tom Pearl, Vice President/Clerk

Joanna Rummer, Secretary to the Board

Sierra Sands Unified School District
Sixth Month Enrollment 2013-2014

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	96.0%	96.7%	73	69	75	73	77	72						439	474	-35
GATEWAY	95.0%	96.0%	50	63	79	69	64	63					22	410	437	-27
INYOKERN	95.1%	94.8%	28	30	26	22	32	26						164	180	-16
LAS FLORES	95.2%	95.3%	134	75	76	75	73	74						507	436	71
PIERCE	95.7%	95.3%	54	61	52	50	60	52						329	344	-15
RAND	95.4%	93.7%	2	5	1	1								9	9	0
RICHMOND ANNEX	93.0%	91.8%											100	100	106	-6
RICHMOND	96.7%	95.7%	59	72	71	58	59	62						381	397	-16
TOTAL K - 5	95.5%	95.6%	400	375	380	348	365	349					122	2339	2383	-44
MONROE	95.0%	95.2%							144	142	149		30	465	505	-40
MURRAY	96.0%	95.4%							189	190	188		22	589	572	17
TOTAL 6 - 8	95.5%	95.3%							333	332	337		52	1054	1077	-23
BURROUGHS	95.3%	95.3%										1281	71	1352	1366	-14
MESQUITE	94	93.8%										109		109	126	-17
														0		0
														0		0
TOTAL 9 - 12												1390	71	1461	1492	-31
13-14 TOTAL	95.5%		400	375	380	348	365	349	333	332	337	1390	245	4854	---	---
12-13 TOTAL		95.4%	398	404	383	380	355	339	352	352	314	1428	247		4952	
CHANGE		0.10%	2	-29	-3	-32	10	10	-19	-20	23	-38	-2	---	---	-98

<u>Elementary K - 5</u>	<u>2013-14</u>	<u>2012-13</u>
<u>Regular -</u>		
K	400	398
1 - 3	1103	1167
4 - 5	714	694
Special Education -		
SDC	122	124
RSP	88	103
<u>Middle 6-8</u>		
Regular	1002	1018
Special Education -		
SDC	52	59
RSP	75	83
<u>High School 9 - 12</u>		
Regular	1281	1302
Continuation	109	126
ROP	265	379
Special Education -		
SDC	71	64
RSP	78	85
<u>Adult</u>	500	531

6. EDUCATIONAL ADMINISTRATION

- 6.1 Approval of a Memorandum of Understanding (MOU) between Sierra Sands Unified School District (AVID Consortium Member) and Kern County Superintendent of Schools
-

BACKGROUND INFORMATION: Sierra Sands has been participating in the AVID program for the past five years with excellent results. It is currently implemented at three sites, Burroughs, Monroe, and Murray. AVID funding was eliminated in the final state budget in June 2013. This impacted the manner in which California schools fund this program.

CURRENT CONSIDERATIONS: In order to continue implementation of the AVID program, Kern County Superintendent of Schools (KCSOS) created an AVID Consortium so that school districts could come together and share the cost of the Regional AVID Coordinator. Districts in the consortium collectively agreed to fund the cost of the AVID Coordinator through a Memorandum of Understanding (MOU).

FINANCIAL IMPLICATIONS: The MOU agreement is between Sierra Sands and the Kern County Superintendent of Schools (KCSOS). The District agrees that KCSOS may transfer \$12,940.00 from the general fund, half on or after July 1, 2014 and the remaining funds on or after January 1, 2015 to support the Regional AVID Coordinator.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board authorize the district to enter into a Memorandum of Understanding (MOU) with Kern County Superintendent of Schools to pay its portion of the Regional AVID Coordinator position.

District # 95

KCSOS Agt # 15 - 218

OFFICE OF CHRISTINE LIZARDI FRAZIER
KERN COUNTY SUPERINTENDENT OF SCHOOLS
Advocates for Children

MEMORANDUM OF UNDERSTANDING
2014 - 2015

AVID CONSORTIUM
TRANSFER OF FUNDS
FOR AVID COORDINATOR

THIS AGREEMENT is entered into between the **KERN COUNTY SUPERINTENDENT OF SCHOOLS (KCSOS)** and AVID Consortium member **SIERRA SANDS UNIFIED SCHOOL DISTRICT (District)**.

In order to provide necessary funding for the AVID Coordinator Program, **District** hereby agrees that **KCSOS** may transfer **\$12,940.00** from the account listed below. One-half of the funds may be transferred on or after July 1, 2014 and remaining funds may be transferred on or after January 1, 2015.


District Acct # ⁰⁰⁰⁰ 01-7099-0-5800.00-1110-1000-601-00-000-000 ⁷⁰⁹⁰

**SIERRA SANDS UNIFIED
SCHOOL DISTRICT**

By: _____
Signatory Name:
Title:
Address: 113 Felspar
Ridgecrest, CA 93555

Date: _____

**CHRISTINE LIZARDI FRAZIER
KERN COUNTY SUPERINTENDENT OF SCHOOLS**

By:  _____
Signatory Name: Kim A Sloan, CPA
Title: Internal Financial Operations Officer
Address: 1300 17th Street, Bakersfield, CA 93301
Account Code: 01-741-0000-0-8689.00-0000-0000-00-0000-000

Date: 3/07/14

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***

Barbara Arnts***

2nd Grade – Faller

Effective 5-29-14

Dorothea Cornell***

Adaptive PE – SELPA

Effective 5-30-14

Amber Gilliam

SDC – Gateway

Effective 5-30-14

Stephanie Hawkins

English – Burroughs

Effective 5-30-14

Bonnie Kaufman***

Principal – Inyokern

Effective 6-30-14

Loren Lilly

RSP – Burroughs

Effective 5-29-14

Karen Melendy-Zahn***

2nd Grade – Richmond

Effective 6-1-14

Rochelle Ramirez

SDC – James Monroe

Effective 5-29-14

Diana Veneski***

History/Computers – James Monroe

Effective 5-30-14

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL (continued)

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

Substitute Teachers for 13-14 year

Sandra Hudock
Darla Searle

8.14 CHANGE OF STATUS

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

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

Carl Connally***
8 hr. Skilled Craftsperson - Maintenance
Effective 8-1-14

Karen Kelly***
8 hr. Custodian - Gateway
Effective 6-30-14

Amber Kumm
5 ½ hr. Paraprofessional - Richmond
Effective 6-2-14

Catherine Sanders***
5 ½ hr. Paraprofessional - Gateway
And 1 ½ hr. Transportation Monitor - Transportation
Effective 6-30-14

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

Student Workability Workers for the 2013-2014 School Year
Charlotte Kooima
Vanessa Pruitt
Emmie Rinkevich

Classified Substitutes for the 2013-2014 School Year
Cynthia Pogge
James Gunnell
David Hill

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL (continued)

8.24 CHANGE OF STATUS

Malissa Charlon

From: 1.66 hr. Clerk II - Richmond

To: 4 hr. Clerk II - James Monroe

Effective 2-13-14

Tamara McKenzie

From: 8 hr. Instructional Aide/Assessment and Remediation - Mesquite

To: 5 hr. Instructional Aide/Assessment and Remediation - Mesquite

Effective 3-17-14

Jeffrey Peoples

From: 4 hr. 4 days per week Computer Paraprofessional - Gateway

To: 6 hr. 5 days per week Library Specialist - Burroughs

Effective 3-3-14 to end 6-30-16

Julie Sanders

From: Administrative Secretary I – Burroughs

To: Administrative Secretary II – Curriculum and Instruction

Effective 2-19-14

Harumi Smith

From: 2 ½ hr. Food Service Assistant I – Murray

To: 3 hr. Food Service Assistant I – Burroughs

Effective 2-19-14

9. GENERAL ADMINISTRATION

9.1 Gifts to the District

CURRENT CONSIDERATIONS: The following donations have been received: B.J. Holden donated electronic components with an estimated value of \$800 to be used in the digital electronics class at Burroughs High School. Triangle Auto Sales made a cash donation of \$250 to Sierra Sands Unified School District. An anonymous cash donation of \$1,500 was made to be used toward the payment of delinquent school lunch balances.

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.

10. CONSTRUCTION ADMINISTRATION

10.1 Approval of Resolution #21 1314, Disbandment of the Citizens' Oversight Committee due to Completion of Duties

BACKGROUND INFORMATION: On January 19, 2006, the Sierra Sands Unified School District Board of Trustees approved the establishment of a Citizens' Oversight Committee as required by Education Code Section 15278(a) for the purpose of expending general obligation bond proceeds. Measure A, General Obligation Bond for the Sierra Sands Unified School District passed in the June 6, 2006 election. The first meeting of the Measure A Citizens' Oversight Committee was held on October 24, 2006 and has continued meeting two or more times a year until present.

CURRENT CONSIDERATIONS: The district's governing board appointed members to a Citizens' Oversight Committee for Bond Measure A whose purpose was to inform the public about the expenditure of bond proceeds. Currently, the District has issued all Measure A Bonds that the assessed valuation of the community will allow. The Oversight Committee's Bylaws state that the Committee shall terminate and disband by a majority vote of the board at the earlier date when (a) the committee issues a final report after all bond proceeds are spent, or (b) the committee issues a final report after all projects funded by bond proceeds are completed. \$25,630,599.40 in authorization still exists, but the assessed valuation of the community may not allow issuance for some time. In the event Measure A bonds were to be issued in the future, the district's governing board would reestablish an Oversight Committee in accordance with Education Code Section 15278. Currently, the Citizens' Bond Oversight Committee has completed its duties as set forth in Education Code Section 15278.

FINANCIAL IMPLICATIONS: There will be a minimal savings from meeting materials and printing.

SUPERINTENDENT'S RECOMMENDATION: The Superintendent recommends the board adopt Resolution #21 1314 and approve disbandment of the Citizens' Oversight Committee in accordance with Section 111.0(b) of the Citizens' Oversight Committee Bylaws.

RESOLUTION #21 1314

**RESOLUTION OF THE BOARD OF EDUCATION OF THE SIERRA SANDS UNIFIED
SCHOOL DISTRICT AUTHORIZING THE DISBANDING OF
THE CITIZEN’S BOND OVERSIGHT COMMITTEE FOR BOND MEASURE A**

WHEREAS, the Sierra Sands Unified School District’s (“District”) Bond Measure A was approved by the voters in June 2006; and

WHEREAS, the District’s Governing Board appointed members to a Citizen’s Oversight Committee for Bond Measure A (“Oversight Committee”) in accordance with Education Code Section 15278; and

WHEREAS, the purpose of the Oversight Committee was to inform the public about the expenditure of bond proceeds; and

WHEREAS, pursuant to Education Code Section 15278 and the Oversight Committee’s Bylaws, the Oversight Committee has completed its duties; and

WHEREAS, Section 11.0 of the Oversight Committee’s Bylaws states: The Committee shall terminate and disband by a majority of vote of the Board at the earlier date when (a) the committee issues a final report after all bond proceeds are spent, or (b) the committee issues a final report after all projects funded by bond proceeds are completed; and

WHEREAS, all Measure A bond proceeds have been expended as of June 30, 2013; and

WHEREAS, each of the projects funded by Measure A bond proceeds are complete and the Oversight Committee has issued a final report; and

WHEREAS, although there is \$25,630,599.40 left in authorization under Measure A, no further Measure A bonds will be issued; and

WHEREAS, in the event Measure A bonds were to be issued in the future, the District’s Governing Board would reestablish a Citizen’s Oversight Committee in accordance with Education Code section 15278; and

WHEREAS, the District now desires to disband the Oversight Committee in accordance with Section 11.0(b) of the Oversight Committee’s Bylaws.

NOW THEREFORE, be it resolved by the Board of Education of the Sierra Sands Unified School District as follows:

1. That the above recitals are true.
2. That the Citizen’s Bond Oversight Committee has completed its duties as set forth in Education Code Section 15278 and in accordance with the Oversight Committee’s Bylaws.

3. That all Measure A bond proceeds have been expended as of June 30, 2013.
4. That each of the projects funded by Measure A bond proceeds are complete and the Oversight Committee has issued a final report.
5. That no further Measure A bonds will be issued.
6. That, in the event the District were to issue Measure A bonds in the future, the District's Governing Board would reestablish a Citizen's Oversight Committee in accordance with Education Code section 15278.
7. That the Oversight Committee shall be disbanded.
8. That the District's Governing Board hereby approves the delegation of authority and appoints the District Superintendent, or the designee of the District Superintendent, who is/are hereby authorized and directed, to take all steps necessary to effectuate the purpose and intent of this Resolution.
9. That said delegation of authority shall be valid until otherwise rescinded by the Governing Board.
10. This Resolution shall take effect upon adoption.

ADOPTED, SIGNED AND APPROVED this 20th day of March, 2014.

President of the Governing Board for the Sierra
Sands Unified School District

I, Tom Pearl, Clerk of the Governing Board of Sierra Sands Unified School District, do hereby certify that the foregoing Resolution was adopted by the Governing Board of said District at a meeting of said Board held on the 20th day of March, 2014, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Clerk of the Governing Board of the Sierra Sands
Unified School District

11. BUSINESS ADMINISTRATION

11.1 Approval of Second Interim Report for Fiscal Year 2013-14

BACKGROUND INFORMATION: In accordance with California Education Code 42130-42131, no later than 45 days after the close of each reporting period, the school district governing board shall approve an interim financial report and certify in writing whether the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current projections, for subsequent fiscal years.

CURRENT CONSIDERATIONS: At second interim the district reports the progress that has been made in implementing the budget that was adopted by the board last June and modified slightly at first interim in December. In recognition of the fact that the Governor outlined his budget proposal for the budget year in January, the second interim provides an opportunity to review, analyze and discuss what the district may be facing for the current year and the out years. Sweeping reforms to California school finance were implemented this school year and even though funding is slated to be restored to pre-recession levels it is important to remember that while there is much support for the Local Control Funding Formula (LCFF), full implementation of the plan is not anticipated until 2020-2021. The LCFF relies on year to year growth in Prop. 98 revenues to fund the gap each year until the LCFF is fully funded. It should be recognized that while the Governor's 2014-15 budget proposal includes continuous appropriation language intended to provide further funding for the LCFF to ensure the formula continues to be implemented in future years, there continues to be a great deal of uncertainty regarding the out years. The district continues to use its multi-year strategic planning process which includes regular review, analysis and reports to the Board. This process has enabled the district to be timely and agile in responding to the changing fiscal situation. In looking at Sierra Sands Unified School District's second interim report it can be noted that the budget continues to be successfully implemented according to plan.

FINANCIAL IMPLICATIONS: In providing second interim summary data, staff has continued to use the format contained in the first interim report. For the current year, the changes reflected in this report are as follows:

Revenue:

The increase in LCFF revenue is reflective of the elimination of the Revenue Limit transfer for Special Education and Continuation Education.

Expenses:

Most of the changes are reflective of the elimination of Revenue Limit transfers for Special Education and Continuation Education. Other changes include transfers of budget among elements of expense as well as some savings associated with staffing adjustments, including mid-year retirements.

Staff continues to monitor cash on a daily basis. It is the Governor's plan for 2014-15 to begin the buydown of the debt associated with the economic downturn experienced by the state beginning in 2008. The district has not experienced a cash shortage to date this school year; however it is anticipated that the district will need to borrow from Fund 17 in June to meet its cash needs. There are 5 deferrals planned for 2013-14 which are across fiscal years and amount to a \$4.4M total cash deferral.

The increase in federal budget caps on discretionary spending appears to provide relief from the statutorily prescribed sequestration reductions for the next two years. Sequestration remains in effect, but no additional cuts to federal education programs below current funding levels are expected. Because most federal education programs are forward funded any changes would impact education budgets in California during 2015-16.

The following factors are potential impacts to Sierra Sands Unified School District's general fund in 2014-15:

- Continued Special Education encroachment ~2.7 M
- Increasing Transportation expenses due to older equipment maintenance cost
- Continued declining enrollment
- Impact of required 30% set aside related to Program Improvement for Title I which could amount to as much as ~300K

It is important to note that as part of interim reporting, the district must provide multi-year projections for the budget year and out year. This speaks to the state requirement that the district demonstrate that it is and will remain fiscally solvent. Staff continues to abide by the guidance provided by the CDE, School Services of California, FCMAT and the Kern County Office of the Superintendent of Education. The multi-year projections included in this second interim report were prepared in accordance with the guidance provided by those entities. The assumptions used in the preparation of the multiple year projections are a result of the district strategic planning process.

Some of the assumptions included in the projection for the 2014-15 budget are:

- Continued use of other funds for facilities projects
- Continuing declining enrollment

- Adequate progress toward meeting the goal of 24:1 for implementation of K-3 Grade Span Adjustment
- BTSA - county withdraws funding with resulting fee for service
- ROP – county withdraws funding

Out year and multi-year projections are considered notional at the second interim reporting period. It is staff's intent to disclose and discuss the information at this time so that the board and community will be aware of the current fiscal environment and the potential effects and implications involved as the district goes forward.

More clarity regarding 2014-15 and the out years is expected pending information received in the Governor's May Revise.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the 2nd Interim Financial Reports for the Sierra Sands Unified School District be accepted as presented.

Sierra Sands Unified School District
General Fund Unrestricted
2013/2014 Budget Comparison Report
2nd Interim

		COLUMN A 2013/2014 2nd Interim	COLUMN B 2013/2014 1st Interim	DIFFERENCE
Projected Fund Balance	Objects			
July 1 Beginning Fund Balance		\$7,271,690	\$7,271,690	
Add: Revenues *	8000-8999	\$31,687,064	\$30,856,516	\$830,548
Less: Expenditures **	1000-7999	\$34,609,432	\$33,953,274	-\$656,159
June 30 Ending Fund Balance		\$4,349,322	\$4,174,933	
Less: Stores, Prepaid Expenses & Revolving Cash		\$72,000	\$72,000	
Less: 5% Reserve for Economic Uncertainties		\$2,279,382	\$2,251,847	
Available Ending Fund Balance as of June 30		<u>\$1,997,940</u>	<u>\$1,851,086</u>	
ADD: Revenues				(Column A - Column B)
Revenue Limit/LCFF Sources	8010-8099	\$30,978,261	\$29,200,981	\$1,777,280 ¹
Federal Revenues	8100-8299	\$1,504,813	\$1,504,813	\$0
Other State Revenues	8300-8599	\$1,318,678	\$1,318,678	\$0
Other Local Revenues	8600-8799	\$477,559	\$452,062	\$25,497 ²
Total Revenues		<u>\$34,279,310</u> ^a	<u>\$32,476,533</u>	<u>\$1,802,777</u>
LESS: Expenditures				(Column B - Column A)
Certificated Salaries	1000-1999	\$14,556,502	\$14,156,930	-\$399,571 ³
Classified Salaries	2000-2999	\$4,678,715	\$4,610,465	-\$68,249 ⁴
Benefits - Current Employees	3000-3999	\$8,219,487	\$8,024,474	-\$195,012 ⁵
Benefits - Retirees	370X & 390X	\$1,342,110	\$1,422,874	\$80,764 ⁶
Books and Supplies	4000-4999	\$1,567,009	\$1,541,424	-\$25,585 ⁷
Services and Operating Expenses	5000-5999	\$3,181,316	\$3,113,217	-\$68,100 ⁸
Capital Outlay	6000-6599	\$334,300	\$334,300	\$0
Other Outgo	7100-7299 7400-7499	\$530,810	\$551,062	\$20,252 ⁹
Indirect Costs	7300-7399	-\$130,568	-\$131,225	-\$657
Total Expenditures		<u>\$34,279,680</u> ^b	<u>\$33,623,522</u>	<u>-\$656,159</u>
ADD: Interfund Transfers In				(Column A - Column B)
Transfers In	8900-8929	\$300,299	\$309,816	-\$9,517
Total Interfund Transfers In		<u>\$300,299</u> ^c	<u>\$309,816</u>	<u>-\$9,517</u>
LESS: Interfund Transfers Out				(Column B - Column A)
Transfer Out - Fund 14 (Deferred Maintenance)	7600-7629	\$267,175	\$267,175	\$0
Transfer Out- Fund 17 (Reserve)	7600-7629	\$0	\$0	\$0
Transfer Out- Fund 17 (Golden Handshake)	7600-7629	\$62,577	\$62,577	\$0
Total Interfund Transfers Out		<u>\$329,752</u> ^d	<u>\$329,752</u>	<u>\$0</u>
LESS: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) ***				(Column A - Column B)
Resource 2200 - Continuation High School	8980	\$0	-\$356,633	\$356,633 ¹⁰
Resource 6500 - Special Education	8980	-\$2,742,545	-\$1,423,199	-\$1,319,346 ¹¹
Resource 7230 - Home to School Transportation	8980	\$0	\$0	\$0
Resource 7240 - Special Ed Transportation	8980	\$0	\$0	\$0
Resource 9021 - Sierra Vista Center	8980	-\$150,000	-\$150,000	\$0
Total Encroachment Contributions		<u>-\$2,892,545</u> ^e	<u>-\$1,929,833</u>	<u>-\$962,713</u>
Net Revenue less Expenditures (a + c + e) - (b + d)		<u>-\$2,922,368</u>	<u>-\$3,096,758</u>	

* 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
2nd Interim**

- 1 As a part of new accounting changes under LCFF, base funding transfers for Special Education and Continuation Education have been eliminated per CDE (California Department of Education). Previously, base funding generated by these students would be transferred to and accounted for on the restricted side of the budget. The result of the change is a shift in base funding from restricted to unrestricted (1.7M), an increase to Special Education encroachment contribution (1.2M), and a shift of Continuation Education expenditures from restricted to unrestricted (875K). The movement of Continuation Education expenditures from restricted to unrestricted eliminates the need for an encroachment contribution for Continuation Education (350K).
- 2 Receipt of donations and lost/damaged book fees. Corresponding budgets are shown as increases to expenditures.
- 3 Increase primarily reflective of the shift of Continuation Education expenditures from restricted to unrestricted mentioned in Note #1. Increase offset somewhat by savings associated with staffing adjustments including mid-year retirements.
- 4 See note #3
- 5 See note #3. Increase offset somewhat by savings associated with staffing adjustments including mid-year retirements.
- 6 Reflective of changes in retiree population and associated cost estimates.
- 7 See note #3; other increases include budgets set up for donations and lost/damaged book fees received.
- 8 See note #3
- 9 Decrease in Other Outgo due to reduced Federal Sequestration cut on QSCB federal subsidy (13K) and reduced Riverside State Special school for the deaf service payment (7K).
- 10 See note #1. Encroachment contribution no longer necessary as Continuation Education expenses now accounted for as unrestricted.
- 11 See note #1. Per CDE, base funding transfers are eliminated which causes an increase in encroachment contribution for Special Education. Increase also reflective of federal sequestration cuts for federal special education grants and State Special Education reduced funding associated with district declining enrollment.

**Sierra Sands Unified School District
General Fund Restricted
2013/2014 Budget Comparison Report
2nd Interim**

	Objects	<u>COLUMN A</u> 2013/2014 2nd Interim	<u>COLUMN B</u> 2013/2014 1st Interim	<u>DIFFERENCE</u>	
Projected Fund Balance					
July 1 Beginning Fund Balance		\$795,300	\$795,300		
Add: Revenues (<i>Column A - Column B</i>) *	8000-8999	\$10,845,226	\$10,950,676	-\$105,451	
Less: Expenditures (<i>Column B - Column A</i>) **	1000-7999	\$10,978,207	\$11,083,658	\$105,451	
June 30 Ending Fund Balance		<u>\$662,318</u>	<u>\$662,318</u>		
ADD: Revenues					
				(<i>Column A - Column B</i>)	
Revenue Limit Sources	8010-8092	\$0	\$1,754,088	-\$1,754,088	1
Federal Revenues	8100-8299	\$3,462,546	\$2,756,695	\$705,851	2
Other State Revenues	8300-8599	\$4,306,812	\$4,326,738	-\$19,926	3
Other Local Revenues	8600-8799	\$183,322	\$183,322	\$0	
Total Revenues		<u>\$7,952,680</u> a	<u>\$9,020,843</u>	<u>-\$1,068,163</u>	
LESS: Expenditures					
				(<i>Column B - Column A</i>)	
Certificated Salaries	1000-1999	\$3,695,995	\$4,144,413	\$448,418	4
Classified Salaries	2000-2999	\$1,307,129	\$1,380,057	\$72,928	5
Benefits - Current Employees	3000-3999	\$2,337,753	\$2,556,758	\$219,005	6
Books and Supplies	4000-4999	\$2,048,418	\$1,411,650	-\$636,767	7
Services and Operating Expenses	5000-5999	\$1,235,562	\$1,236,772	\$1,210	
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	\$60,568	\$61,225	\$657	
Total Expenditures		<u>\$10,978,207</u> b	<u>\$11,083,658</u>	<u>\$105,451</u>	
ADD: Encroachment Contributions (Reduction of Revenue from Unrestricted General Fund) ***					
				(<i>Column A - Column B</i>)	
Resource 2200 - Continuation High School	8980	\$0	\$356,633	-\$356,633	8
Resource 6500 - Special Education	8980	\$2,742,545	\$1,423,199	\$1,319,346	9
Resource 7230 - Home to School Transportation	8980	\$0	\$0	\$0	
Resource 7240 - Special Ed Transportation	8980	\$0	\$0	\$0	
Resource 9021 - Sierra Vista Center	8980	\$150,000	\$150,000	\$0	
Total Encroachment Contributions		<u>\$2,892,545</u> c	<u>\$1,929,833</u>	<u>\$962,713</u>	
Net Revenue less Expenditures (a + c) - b		<u>-\$132,982</u>	<u>-\$132,982</u>		

* 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.

**Sierra Sands Unified School District
General Fund Restricted
2013/2014 Budget Comparison Report
2nd Interim**

- 1 As a part of new accounting changes under LCFF, base funding transfers for Special Education and Continuation Education have been eliminated per CDE (California Department of Education). Previously, base funding generated by these students would be transferred to and accounted for on the restricted side of the budget. The result of the change is a shift in base funding from restricted to unrestricted (1.7M), an increase to Special Education encroachment contribution (1.2M), and a shift of Continuation Education expenditures from restricted to unrestricted (875K). The movement of Continuation Education expenditures from restricted to unrestricted eliminates the need for an encroachment contribution for Continuation Education (350K).
- 2 Increase reflective of DODEA Technology grant received (1.9M over three years; 780K in the first year 13/14) and offset somewhat by federal special education sequestration cuts.
- 3 Decrease associated with reduced State Special Education funding related to district declining enrollment.
- 4 Decrease primarily reflective of the shift of Continuation Education expenditures from restricted to unrestricted mentioned in Note #1. This decrease is offset somewhat by certificated salaries related to the DODEA Technology grant.
- 5 See note #4
- 6 See note #4. Decrease offset somewhat by benefits associated with certificated salaries related to the DODEA Technology grant.
- 7 Increase in expenditures for supplies and equipment reflective of DODEA Technology grant budget. See Note #2.
- 8 See note #1. Encroachment contribution no longer necessary as Continuation Education expenses now accounted for as unrestricted.
- 9 See note #1. Per CDE, base funding transfers are eliminated which causes an increase in encroachment contribution for Special Education. Increase also reflective of federal sequestration cuts for federal special education grants and State Special Education reduced funding associated with district declining enrollment.

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: _____

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 first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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

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

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	3,135.71	3,086.72	3,135.71	0.00	0%
2. Special Education	165.94	165.94	163.35	165.94	0.00	0%
HIGH SCHOOL						
3. General Education	1,367.35	1,376.97	1,355.46	1,376.97	0.00	0%
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	4,735.67	4,661.69	4,735.67	0.00	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	4,735.67	4,661.69	4,735.67	0.00	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 RL.I)	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	29,200,980.59	19,422,195.39	30,978,261.00	1,777,280.41	6.1%
2) Federal Revenue		8100-8299	1,504,813.09	1,504,813.09	335,878.91	1,504,813.09	0.00	0.0%
3) Other State Revenue		8300-8599	4,276,279.75	1,318,677.75	625,261.43	1,318,677.75	0.00	0.0%
4) Other Local Revenue		8600-8799	421,325.34	452,061.65	122,221.66	477,558.56	25,496.91	5.6%
5) TOTAL, REVENUES			31,283,469.37	32,476,533.08	20,505,557.39	34,279,310.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,897,485.43	14,156,930.22	8,160,728.58	14,556,501.51	(399,571.29)	-2.8%
2) Classified Salaries		2000-2999	3,946,893.31	4,610,465.49	2,187,154.97	4,678,714.81	(68,249.32)	-1.5%
3) Employee Benefits		3000-3999	8,945,708.01	9,447,348.13	5,082,197.18	9,561,596.87	(114,248.74)	-1.2%
4) Books and Supplies		4000-4999	1,077,800.03	1,541,423.76	513,176.24	1,567,008.59	(25,584.83)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	3,042,480.50	3,113,216.88	2,041,748.39	3,181,316.39	(68,099.51)	-2.2%
6) Capital Outlay		6000-6999	334,300.00	334,300.00	615,203.95	334,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	445,312.08	551,062.08	193,163.52	530,810.08	20,252.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(142,436.29)	(131,224.81)	(66,400.66)	(130,567.91)	(656.90)	0.5%
9) TOTAL, EXPENDITURES			31,547,543.07	33,623,521.75	18,726,972.17	34,279,680.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(264,073.70)	(1,146,988.67)	1,778,585.22	(369.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers in		8900-8929	309,775.92	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
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)	(1,929,832.57)	0.00	(2,892,545.48)	(962,712.91)	49.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,610,903.49)	(1,949,768.95)	300,299.05	(2,921,998.43)		

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)	(3,096,757.62)	2,078,884.27	(2,922,368.37)		
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	949.00	949.00		949.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,271,690.25	7,271,690.25		7,271,690.25		
2) Ending Balance, June 30 (E + F1e)			4,396,713.06	4,174,932.63		4,349,321.88		
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	2,152,890.34	1,851,086.07		1,997,939.91		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,171,822.72	2,251,846.56		2,279,381.97		
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	26,333,063.00	12,626,073.00	21,771,415.00	(4,561,648.00)	-17.3%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	2,325,122.00	4,584,840.00	4,584,840.00	New
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	18,430.41	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	44,438.00	35,372.99	44,438.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,485,771.00	5,505,735.00	2,814,674.29	5,505,735.00	0.00	0.0%
Unsecured Roll Taxes		8042	308,569.00	458,553.00	421,804.66	458,553.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(201.22)	0.00	0.00	0.0%
Supplemental Taxes		8044	59,479.00	82,304.00	50,947.18	82,304.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(707,116.00)	(696,411.00)	(205,027.72)	(696,411.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	1,480,554.68	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,445.34	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	31,727,682.00	19,567,039.25	31,750,874.00	23,192.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,754,088.41)	(2,154,451.41)	0.00	(400,363.00)	1,754,088.41	-81.4%
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	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(285,771.00)	(372,250.00)	(144,843.86)	(372,250.00)	0.00	0.0%
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	29,200,980.59	19,422,195.39	30,978,261.00	1,777,280.41	6.1%
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						
	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Other No Child Left Behind		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	1,575.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,504,813.09	1,504,813.09	335,878.91	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	5,000.00	0.00	5,000.00	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	890,001.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	222,121.00	172,211.00	172,211.00	172,211.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	621,760.00	650,000.00	203,943.43	650,000.00	0.00	0.0%
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	491,466.75	249,107.00	491,466.75	0.00	0.0%

2013-14 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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	1,318,677.75	625,261.43	1,318,677.75	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)
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	17,045.00	9,794.68	17,150.00	105.00	0.6%
Interest		8660	70,000.00	70,000.00	41,257.83	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	208,517.57	71,169.15	233,909.48	25,391.91	12.2%
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	452,061.65	122,221.66	477,558.56	25,496.91	5.6%
TOTAL, REVENUES			31,283,469.37	32,476,533.08	20,505,557.39	34,279,310.40	1,802,777.32	5.6%

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)
Certificated Teachers' Salaries		1100	11,535,625.72	11,739,001.01	6,736,162.45	12,138,572.30	(399,571.29)	-3.4%
Certificated Pupil Support Salaries		1200	798,776.65	837,671.15	502,917.49	837,671.15	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,563,083.06	1,580,258.06	921,778.64	1,580,258.06	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	(130.00)	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,897,485.43	14,156,930.22	8,160,728.58	14,556,501.51	(399,571.29)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	39,141.90	86,752.17	20,625.01	157,730.31	(70,978.14)	-81.8%
Classified Support Salaries		2200	1,615,322.21	2,267,006.57	919,146.11	2,265,496.96	1,509.61	0.1%
Classified Supervisors' and Administrators' Salaries		2300	394,724.47	395,427.47	241,472.95	395,427.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,487,901.69	1,449,258.85	814,300.28	1,447,258.85	2,000.00	0.1%
Other Classified Salaries		2900	409,803.04	412,020.43	191,610.62	412,801.22	(780.79)	-0.2%
TOTAL, CLASSIFIED SALARIES			3,946,893.31	4,610,465.49	2,187,154.97	4,678,714.81	(68,249.32)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,119,474.37	1,242,095.55	659,623.24	1,465,447.47	(223,351.92)	-18.0%
PERS		3201-3202	671,767.01	1,146,071.51	364,397.99	1,145,437.67	633.84	0.1%
OASDI/Medicare/Alternative		3301-3302	499,429.49	495,211.46	281,855.20	493,481.26	1,730.20	0.3%
Health and Welfare Benefits		3401-3402	4,976,753.82	4,945,188.63	2,869,869.45	4,920,381.31	24,807.32	0.5%
Unemployment Insurance		3501-3502	9,121.25	9,111.06	5,137.20	9,057.73	53.33	0.6%
Workers' Compensation		3601-3602	187,013.39	186,795.92	107,966.59	185,681.16	1,114.76	0.6%
OPEB, Allocated		3701-3702	1,422,874.00	1,422,874.00	793,347.51	1,342,110.27	80,763.73	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,274.68	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,945,708.01	9,447,348.13	5,082,197.18	9,561,596.87	(114,248.74)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100.00	7,166.02	0.00	7,427.54	(261.52)	-3.6%
Books and Other Reference Materials		4200	20,955.03	42,428.47	1,005.84	44,611.86	(2,183.39)	-5.1%
Materials and Supplies		4300	861,995.00	1,293,220.27	369,161.02	1,311,342.59	(18,122.32)	-1.4%
Noncapitalized Equipment		4400	194,750.00	198,609.00	143,009.38	203,626.60	(5,017.60)	-2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,077,800.03	1,541,423.76	513,176.24	1,567,008.59	(25,584.83)	-1.7%
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	168,657.88	70,579.53	169,282.75	(624.87)	-0.4%
Dues and Memberships		5300	25,759.00	25,759.00	23,184.55	25,759.00	0.00	0.0%
Insurance		5400-5450	147,505.00	147,505.00	147,746.43	147,821.43	(316.43)	-0.2%
Operations and Housekeeping Services		5500	1,400,542.00	1,400,542.00	889,173.12	1,400,542.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,325.00	191,325.00	189,412.95	193,137.21	(1,812.21)	-0.9%
Transfers of Direct Costs		5710	106,016.00	105,926.00	38,798.64	105,976.00	(50.00)	0.0%
Transfers of Direct Costs - Interfund		5750	(6,560.00)	(6,560.00)	(12,525.95)	(6,560.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	877,110.00	908,930.00	566,124.90	974,226.00	(65,296.00)	-7.2%
Communications		5900	169,632.00	171,132.00	129,254.22	171,132.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,042,480.50	3,113,216.88	2,041,748.39	3,181,316.39	(68,099.51)	-2.2%

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	3,943.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	235,000.00	436,489.57	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	75,332.11	76,000.00	0.00	0.0%
Equipment Replacement		6500	23,300.00	23,300.00	99,439.27	23,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,300.00	334,300.00	615,203.95	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	13,880.00	13,880.00	7,098.00	33.8%
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	373,585.00	179,283.52	360,431.00	13,154.00	3.5%
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	551,062.08	193,163.52	530,810.08	20,252.00	3.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(72,436.29)	(61,224.81)	(30,663.94)	(60,567.91)	(656.90)	1.1%
Transfers of Indirect Costs - Interfund		7350	(70,000.00)	(70,000.00)	(35,736.72)	(70,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(142,436.29)	(131,224.81)	(66,400.66)	(130,567.91)	(656.90)	0.5%
TOTAL, EXPENDITURES			31,547,543.07	33,623,521.75	18,726,972.17	34,279,680.34	(656,158.59)	-2.0%

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)
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	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
(a) TOTAL, INTERFUND TRANSFERS IN			309,775.92	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
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)	(1,929,832.57)	0.00	(2,892,545.48)	(962,712.91)	49.9%
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)	(1,929,832.57)	0.00	(2,892,545.48)	(962,712.91)	49.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,610,903.49)	(1,949,768.95)	300,299.05	(2,921,998.43)	(972,229.48)	49.9%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,754,088.41	1,754,088.41	0.00	0.00	(1,754,088.41)	-100.0%
2) Federal Revenue		8100-8299	2,563,643.00	2,756,694.59	950,122.57	3,462,545.59	705,851.00	25.6%
3) Other State Revenue		8300-8599	4,402,260.00	4,326,738.00	2,868,694.25	4,306,812.00	(19,926.00)	-0.5%
4) Other Local Revenue		8600-8799	196,000.00	183,322.44	83,848.34	183,322.44	0.00	0.0%
5) TOTAL, REVENUES			8,915,991.41	9,020,843.44	3,902,665.16	7,952,680.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,250,456.88	4,144,413.27	2,644,159.10	3,695,994.91	448,418.36	10.8%
2) Classified Salaries		2000-2999	2,075,930.19	1,380,057.00	1,097,487.03	1,307,128.96	72,928.04	5.3%
3) Employee Benefits		3000-3999	3,059,550.29	2,556,757.64	1,748,022.58	2,337,753.13	219,004.51	8.6%
4) Books and Supplies		4000-4999	632,715.30	1,411,650.19	980,637.33	2,048,417.50	(636,767.31)	-45.1%
5) Services and Other Operating Expenditures		5000-5999	1,175,287.27	1,236,771.61	551,609.95	1,235,561.61	1,210.00	0.1%
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	61,224.81	30,663.94	60,567.91	656.90	1.1%
9) TOTAL, EXPENDITURES			11,559,159.22	11,083,657.52	7,262,033.40	10,978,207.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,643,167.81)	(2,062,814.08)	(3,359,368.24)	(3,025,526.99)		
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	1,929,832.57	0.00	2,892,545.48	962,712.91	49.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,590,927.41	1,929,832.57	0.00	2,892,545.48		

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)	(132,981.51)	(3,359,368.24)	(132,981.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	795,299.72	795,299.72		795,299.72	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)			795,299.72	795,299.72		795,299.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,299.72	795,299.72		795,299.72		
2) Ending Balance, June 30 (E + F1e)			743,059.32	662,318.21		662,318.21		
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	743,059.32	662,318.21		662,318.21		
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	0.00	(519,416.14)	-100.0%
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	0.00	(1,234,672.27)	-100.0%
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	0.00	(1,754,088.41)	-100.0%
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	213,062.00	847,234.00	(64,929.00)	-7.1%
Special Education Discretionary Grants		8182	111,901.00	147,392.00	13,675.00	143,921.00	(3,471.00)	-2.4%
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	1,111,875.99	451,887.99	1,111,907.99	32.00	0.0%
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	182,305.21	113,772.21	183,094.21	789.00	0.4%
NCLB: Title III, Immigration Education Program	4201	8290	8,000.00	8,000.00	1,470.00	5,879.00	(2,121.00)	-26.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	45,552.00	53,776.39	25,877.39	44,525.39	(9,251.00)	-17.2%
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	42,603.00	1,421.00	3.5%
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	300,000.00	126,377.98	1,083,381.00	783,381.00	261.1%
TOTAL, FEDERAL REVENUE			2,563,643.00	2,756,694.59	950,122.57	3,462,545.59	705,851.00	25.6%
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	1,271,961.00	2,285,129.00	(10,846.00)	-0.5%
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	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	549,768.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	32,567.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	133,364.00	133,364.00	78,418.00	135,602.00	2,238.00	1.7%
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	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 Materials		8560	151,551.00	151,551.00	23,779.40	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	217,664.85	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	1,410,979.00	1,276,871.00	1,399,661.00	(11,318.00)	-0.8%

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	4,326,738.00	2,868,694.25	4,306,812.00	(19,926.00)	-0.5%

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)
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	58,859.76	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	0.00	16,666.14	0.00	0.00	0.0%
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	8,322.44	8,322.44	8,322.44	0.00	0.0%
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	183,322.44	83,848.34	183,322.44	0.00	0.0%
TOTAL, REVENUES			8,915,991.41	9,020,843.44	3,902,665.16	7,952,680.03	(1,068,163.41)	-11.8%

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 SALARIES								
Certificated Teachers' Salaries		1100	3,256,354.08	3,080,470.52	1,990,300.81	2,632,927.16	447,543.36	14.5%
Certificated Pupil Support Salaries		1200	774,124.35	850,162.95	501,157.66	849,287.95	875.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	219,978.45	213,779.80	138,105.63	213,779.80	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	14,595.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,250,456.88	4,144,413.27	2,644,159.10	3,695,994.91	448,418.36	10.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,166,972.75	1,134,377.44	618,224.11	1,061,544.24	72,833.20	6.4%
Classified Support Salaries		2200	587,823.84	(79,939.78)	294,135.06	(79,939.78)	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	33,444.90	36,608.42	21,354.90	36,608.42	0.00	0.0%
Clerical, Technical and Office Salaries		2400	197,537.33	197,693.17	110,638.03	197,598.33	94.84	0.0%
Other Classified Salaries		2900	90,151.37	91,317.75	53,134.93	91,317.75	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,075,930.19	1,380,057.00	1,097,487.03	1,307,128.96	72,928.04	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	350,738.97	239,652.99	213,795.45	6,354.05	233,298.94	97.3%
PERS		3201-3202	372,191.17	(104,230.64)	183,692.65	(104,459.14)	228.50	-0.2%
OASDI/Medicare/Alternative		3301-3302	214,929.77	223,465.51	117,897.52	223,032.04	433.47	0.2%
Health and Welfare Benefits		3401-3402	2,039,726.46	2,126,587.68	1,191,997.08	2,141,711.68	(15,124.00)	-0.7%
Unemployment Insurance		3501-3502	3,189.38	3,268.17	1,845.77	3,259.89	8.28	0.3%
Workers' Compensation		3601-3602	66,322.91	68,013.93	38,794.11	67,854.61	159.32	0.2%
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	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,059,550.29	2,556,757.64	1,748,022.58	2,337,753.13	219,004.51	8.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,000.00	30,000.00	26,214.82	30,000.00	0.00	0.0%
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	1,321,626.19	267,504.22	1,314,367.50	7,258.69	0.5%
Noncapitalized Equipment		4400	60,024.00	60,024.00	680,654.98	704,050.00	(644,026.00)	-1072.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			632,715.30	1,411,650.19	980,637.33	2,048,417.50	(636,767.31)	-45.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,714.00	196,000.00	100,530.73	196,000.00	0.00	0.0%
Travel and Conferences		5200	192,905.72	143,239.03	50,688.84	146,242.03	(3,003.00)	-2.1%
Dues and Memberships		5300	1,650.00	1,650.00	1,805.00	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	78,600.00	27,486.30	78,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	61,200.00	61,200.00	7,626.75	61,200.00	0.00	0.0%
Transfers of Direct Costs		5710	(106,016.00)	(105,926.00)	(38,798.64)	(105,976.00)	50.00	0.0%
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	795,378.58	336,457.63	791,215.58	4,163.00	0.5%
Communications		5900	3,930.00	3,930.00	2,325.43	3,930.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,175,287.27	1,236,771.61	551,609.95	1,235,561.61	1,210.00	0.1%

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	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	61,224.81	30,663.94	60,567.91	656.90	1.1%
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	61,224.81	30,663.94	60,567.91	656.90	1.1%
TOTAL, EXPENDITURES			11,559,159.22	11,083,657.52	7,262,033.40	10,978,207.02	105,450.50	1.0%

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)
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	1,929,832.57	0.00	2,892,545.48	962,712.91	49.9%
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	1,929,832.57	0.00	2,892,545.48	962,712.91	49.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,590,927.41	1,929,832.57	0.00	2,892,545.48	(962,712.91)	49.9%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	30,955,069.00	19,422,195.39	30,978,261.00	23,192.00	0.1%
2) Federal Revenue		8100-8299	4,068,456.09	4,261,507.68	1,286,001.48	4,967,358.68	705,851.00	16.6%
3) Other State Revenue		8300-8599	8,678,539.75	5,645,415.75	3,493,955.68	5,625,489.75	(19,926.00)	-0.4%
4) Other Local Revenue		8600-8799	617,325.34	635,384.09	206,070.00	660,881.00	25,496.91	4.0%
5) TOTAL, REVENUES			40,199,460.78	41,497,376.52	24,408,222.55	42,231,990.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,147,942.31	18,301,343.49	10,804,887.68	18,252,496.42	48,847.07	0.3%
2) Classified Salaries		2000-2999	6,022,823.50	5,990,522.49	3,284,642.00	5,985,843.77	4,678.72	0.1%
3) Employee Benefits		3000-3999	12,005,258.30	12,004,105.77	6,830,219.76	11,899,350.00	104,755.77	0.9%
4) Books and Supplies		4000-4999	1,710,515.33	2,953,073.95	1,493,813.57	3,615,426.09	(662,352.14)	-22.4%
5) Services and Other Operating Expenditures		5000-5999	4,217,767.77	4,349,988.49	2,593,358.34	4,416,878.00	(66,889.51)	-1.5%
6) Capital Outlay		6000-6999	334,300.00	334,300.00	745,766.17	334,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,095.08	843,845.08	272,054.77	823,593.08	20,252.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,000.00)	(70,000.00)	(35,736.72)	(70,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			43,106,702.29	44,707,179.27	25,989,005.57	45,257,887.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,907,241.51)	(3,209,802.75)	(1,580,783.02)	(3,025,896.93)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	309,775.92	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
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)	(19,936.38)	300,299.05	(29,452.95)		

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)	(3,229,739.13)	(1,280,483.97)	(3,055,349.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,066,040.97	8,066,040.97		8,066,040.97	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)			8,066,040.97	8,066,040.97		8,066,040.97		
d) Other Restatements		9795	949.00	949.00		949.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,066,989.97	8,066,989.97		8,066,989.97		
2) Ending Balance, June 30 (E + F1e)			5,139,772.38	4,837,250.84		5,011,640.09		
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	743,059.32	662,318.21		662,318.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,152,890.34	1,851,086.07		1,997,939.91		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,171,822.72	2,251,846.56		2,279,381.97		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,864,692.31	26,333,063.00	12,626,073.00	21,771,415.00	(4,561,648.00)	-17.3%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	2,325,122.00	4,584,840.00	4,584,840.00	New
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	18,430.41	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	44,438.00	35,372.99	44,438.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,485,771.00	5,505,735.00	2,814,674.29	5,505,735.00	0.00	0.0%
Unsecured Roll Taxes		8042	308,569.00	458,553.00	421,804.66	458,553.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	(201.22)	0.00	0.00	0.0%
Supplemental Taxes		8044	59,479.00	82,304.00	50,947.18	82,304.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(707,116.00)	(696,411.00)	(205,027.72)	(696,411.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	1,480,554.68	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,445.34	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	31,727,682.00	19,567,039.25	31,750,874.00	23,192.00	0.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,754,088.41)	(2,154,451.41)	0.00	(400,363.00)	1,754,088.41	-81.4%
Continuation Education ADA Transfer	2200	8091	519,416.14	519,416.14	0.00	0.00	(519,416.14)	-100.0%
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	0.00	(1,234,672.27)	-100.0%
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	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(285,771.00)	(372,250.00)	(144,843.86)	(372,250.00)	0.00	0.0%
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	30,955,069.00	19,422,195.39	30,978,261.00	23,192.00	0.1%
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	213,062.00	847,234.00	(64,929.00)	-7.1%
Special Education Discretionary Grants		8182	111,901.00	147,392.00	13,675.00	143,921.00	(3,471.00)	-2.4%
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%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	1,111,875.99	451,887.99	1,111,907.99	32.00	0.0%
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	182,305.21	113,772.21	183,094.21	789.00	0.4%
NCLB: Title III, Immigration Education Program	4201	8290	8,000.00	8,000.00	1,470.00	5,879.00	(2,121.00)	-26.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	45,552.00	53,776.39	25,877.39	44,525.39	(9,251.00)	-17.2%
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	42,603.00	1,421.00	3.5%
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	300,000.00	127,952.98	1,083,381.00	783,381.00	261.1%
TOTAL, FEDERAL REVENUE			4,068,456.09	4,261,507.68	1,286,001.48	4,967,358.68	705,851.00	16.6%
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	1,271,961.00	2,285,129.00	(10,846.00)	-0.5%
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	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	549,768.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	32,567.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	343,364.00	138,364.00	78,418.00	140,602.00	2,238.00	1.6%
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	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	222,121.00	172,211.00	172,211.00	172,211.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	773,311.00	801,551.00	227,722.83	801,551.00	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	217,664.85	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	1,902,445.75	1,525,978.00	1,891,127.75	(11,318.00)	-0.6%

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TOTAL, OTHER STATE REVENUE			8,678,539.75	5,645,415.75	3,493,955.68	5,625,489.75	(19,926.00)	-0.4%

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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	192,045.00	68,654.44	192,150.00	105.00	0.1%
Interest		8660	70,000.00	70,000.00	41,257.83	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	0.00	16,666.14	0.00	0.00	0.0%
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	216,840.01	79,491.59	242,231.92	25,391.91	11.7%
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	635,384.09	206,070.00	660,881.00	25,496.91	4.0%
TOTAL, REVENUES			40,199,460.78	41,497,376.52	24,408,222.55	42,231,990.43	734,613.91	1.8%

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General Fund
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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,791,979.80	14,819,471.53	8,726,463.26	14,771,499.46	47,972.07	0.3%
Certificated Pupil Support Salaries		1200	1,572,901.00	1,687,834.10	1,004,075.15	1,686,959.10	875.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,783,061.51	1,794,037.86	1,059,884.27	1,794,037.86	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	14,465.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,147,942.31	18,301,343.49	10,804,887.68	18,252,496.42	48,847.07	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,206,114.65	1,221,129.61	638,849.12	1,219,274.55	1,855.06	0.2%
Classified Support Salaries		2200	2,203,146.05	2,187,066.79	1,213,281.17	2,185,557.18	1,509.61	0.1%
Classified Supervisors' and Administrators' Salaries		2300	428,169.37	432,035.89	262,827.85	432,035.89	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,685,439.02	1,646,952.02	924,938.31	1,644,857.18	2,094.84	0.1%
Other Classified Salaries		2900	499,954.41	503,338.18	244,745.55	504,118.97	(780.79)	-0.2%
TOTAL, CLASSIFIED SALARIES			6,022,823.50	5,990,522.49	3,284,642.00	5,985,843.77	4,678.72	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,470,213.34	1,481,748.54	873,418.69	1,471,801.52	9,947.02	0.7%
PERS		3201-3202	1,043,958.18	1,041,840.87	548,090.64	1,040,978.53	862.34	0.1%
OASDI/Medicare/Alternative		3301-3302	714,359.26	718,676.97	399,752.72	716,513.30	2,163.67	0.3%
Health and Welfare Benefits		3401-3402	7,016,480.28	7,071,776.31	4,061,866.53	7,062,092.99	9,683.32	0.1%
Unemployment Insurance		3501-3502	12,310.63	12,379.23	6,982.97	12,317.62	61.61	0.5%
Workers' Compensation		3601-3602	253,336.30	254,809.85	146,760.70	253,535.77	1,274.08	0.5%
OPEB, Allocated		3701-3702	1,422,874.00	1,422,874.00	793,347.51	1,342,110.27	80,763.73	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	71,726.31	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,005,258.30	12,004,105.77	6,830,219.76	11,899,350.00	104,755.77	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	40,100.00	37,166.02	26,214.82	37,427.54	(261.52)	-0.7%
Books and Other Reference Materials		4200	20,955.03	42,428.47	7,269.15	44,611.86	(2,183.39)	-5.1%
Materials and Supplies		4300	1,394,686.30	2,614,846.46	636,665.24	2,625,710.09	(10,863.63)	-0.4%
Noncapitalized Equipment		4400	254,774.00	258,633.00	823,664.36	907,676.60	(649,043.60)	-251.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,710,515.33	2,953,073.95	1,493,813.57	3,615,426.09	(662,352.14)	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,714.00	196,000.00	100,530.73	196,000.00	0.00	0.0%
Travel and Conferences		5200	326,057.22	311,896.91	121,268.37	315,524.78	(3,627.87)	-1.2%
Dues and Memberships		5300	27,409.00	27,409.00	24,989.55	27,409.00	0.00	0.0%
Insurance		5400-5450	210,205.00	210,205.00	211,234.34	210,521.43	(316.43)	-0.2%
Operations and Housekeeping Services		5500	1,467,142.00	1,479,142.00	916,659.42	1,479,142.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,525.00	252,525.00	197,039.70	254,337.21	(1,812.21)	-0.7%
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)	(12,525.95)	(6,560.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,575,713.55	1,704,308.58	902,582.53	1,765,441.58	(61,133.00)	-3.6%
Communications		5900	173,562.00	175,062.00	131,579.65	175,062.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,217,767.77	4,349,988.49	2,593,358.34	4,416,878.00	(66,889.51)	-1.5%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	3,943.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	235,000.00	567,051.79	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	75,332.11	76,000.00	0.00	0.0%
Equipment Replacement		6500	23,300.00	23,300.00	99,439.27	23,300.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,300.00	334,300.00	745,766.17	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	13,880.00	13,880.00	7,098.00	33.8%
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	531,368.00	258,174.77	518,214.00	13,154.00	2.5%
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	843,845.08	272,054.77	823,593.08	20,252.00	2.4%
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)	(35,736.72)	(70,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,000.00)	(70,000.00)	(35,736.72)	(70,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			43,106,702.29	44,707,179.27	25,989,005.57	45,257,887.36	(550,708.09)	-1.2%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
(a) TOTAL, INTERFUND TRANSFERS IN			309,775.92	309,815.62	300,299.05	300,299.05	(9,516.57)	-3.1%
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)	(19,936.38)	300,299.05	(29,452.95)	9,516.57	47.7%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	41,685.99
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		<u>662,318.21</u>

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2013-14 Projected Expenditures by LEA (LP-I)

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
	UNDULICATED PUPIL COUNT									638
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	791,083.56	0.00	0.00	58,459.80	228,187.00	251,475.00	1,688,476.65		3,017,682.01
2000-2999	Classified Salaries	392,522.15	0.00	0.00	9,371.95	114,174.53	352,564.62	603,373.42		1,472,006.67
3000-3999	Employee Benefits	593,790.26	0.00	0.00	23,907.02	158,488.49	373,244.33	1,114,429.32		2,263,859.42
4000-4999	Books and Supplies	104,000.00	0.00	0.00	0.00	100.00	1,895.45	41,983.58		147,979.03
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	2,227,687.97	0.00	0.00	91,738.77	501,950.02	979,179.40	3,493,312.97	0.00	7,293,869.13
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	2,231,542.47	0.00	0.00	91,738.77	501,950.02	979,179.40	3,493,312.97	0.00	7,297,723.63
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	782,083.56	0.00	0.00	58,459.80	165,446.00	251,475.00	1,688,476.65		2,945,941.01
2000-2999	Classified Salaries	331,697.80	0.00	0.00	9,371.95	71,895.59	224,297.44	99,155.52		736,418.30
3000-3999	Employee Benefits	588,302.17	0.00	0.00	23,907.02	148,852.35	339,787.25	1,060,365.00		2,161,213.79
4000-4999	Books and Supplies	104,000.00	0.00	0.00	0.00	100.00	1,895.45	41,983.58		147,979.03
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	2,097,676.53	0.00	0.00	91,738.77	386,293.94	817,455.14	2,935,030.75	0.00	6,328,195.13
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	2,101,531.03	0.00	0.00	91,738.77	386,293.94	817,455.14	2,935,030.75	0.00	6,332,049.63
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									6,332,049.63

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2013-14 Projected Expenditures by LEA (LP-I)

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Report SEMAI

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	335,745.48	0.00	0.00	0.00	0.00	0.00	0.00		335,745.48
3000-3999	Employee Benefits	240,481.27	0.00	0.00	0.00	0.00	0.00	0.00		240,481.27
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	703,226.75	0.00	0.00	0.00	100.00	1,800.00	750.00	0.00	705,876.75
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	703,226.75	0.00	0.00	0.00	100.00	1,800.00	750.00	0.00	705,876.75
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From 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)									2,742,545.48
	TOTAL COSTS									3,448,422.23

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

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2012-13 Actual Expenditures by LEA (LA-I)

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	407,685.40	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

Second Interim
Special Education Maintenance of Effort
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison
2012-13 Actual Expenditures by LEA (LA-I)

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: Sierra Sands Unified (SI)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Sierra Sands Unified (SI)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
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)	<u>0.00 (b)</u>	

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: Sierra Sands Unified (SI)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. FY 2013-14 (LP-I Worksheet)	Actual Expenditures FY 2012-13 (LA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	7,297,723.63		
2. Less: Expenditures paid from federal sources	965,674.00		
3. Expenditures paid from state and local sources	6,332,049.63	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	6,332,049.63	5,779,177.29	552,872.34
4. Special education unduplicated pupil count	638	672	
5. Per capita state and local expenditures (A3/A4)	9,924.84	8,599.97	1,324.87

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: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

☐

1. Last year's local expenditures met MOE requirement:

- 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	Actual Expenditures FY 2012-13	Difference

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

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E-mail Address

Step 7

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

Sierra Sands Unified

Payment Plan: 1
 CDE Code: 73742

	Actuals	Actuals	Actuals	Actuals	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	TOTAL
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	
A. BEGINNING CASH	12,001,214	15,535,402	12,925,155	13,867,934	12,436,134	12,168,838	18,253,830	13,594,072	10,702,794	9,225,878	6,721,537	1,434,144		12,001,214
B. RECEIPTS														
Revenue Limit:														
Property Tax	31,408.87	32,602.98	247,108.87	283,758.27	84,398.97	3,621,520.40	359,202.25	235,267.21	8,955.87	160,477.81	(65,713.23)	437,830.93		5,394,619
State Aid	1,147,824.00	1,143,687.84	3,228,646.00	2,066,085.00	2,066,085.00	2,066,085.25	2,066,085.00	1,729,663.00	1,729,663.00	1,076,234.76	89,483.15	-	4,462,050.95	22,868,573
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)	(23,166.00)	(23,166.00)	(23,166.00)	(86,499.86)	(239,442.64)	(101,788.42)	(101,623.60)	(98,418.62)		-772,613
Federal Revenues	4,000.00	165,584.29	377,068.68	(119,943.65)	239,060.00	543,457.75	76,776.41	27,544.11	1,439,544.70	1,281,259.83	646,872.16	186,136.40	100,000.00	4,967,359
Other State Revenues	111,428.00	294,103.00	773,857.00	242,463.96	1,157,230.85	391,734.00	523,138.87	324,062.85	224,502.63	418,919.84	78,854.13	185,194.62	900,000.00	5,625,490
Other Local Revenues	18,211.31	53,550.20	17,238.95	57,284.17	22,578.54	15,005.90	22,202.93	75,529.45	10,414.34	239,009.03	(143,094.52)	222,952.69	50,000.00	660,881
Interfund Transfers In	-	-	-	-	-	-	300,299.05	-	-	-	-	-	-	300,299
All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Prior Year Receivables	5,525,892.11	2,511,583.10	11,453.31	920,276.57	(4,797.66)	(4,920.74)	(1,986,501.68)	441,346.52	441,346.52	441,346.52	441,346.52	441,346.52		0
TOTAL RECEIPTS	6,815,766	4,174,055	4,620,621	3,406,758	3,521,390	7,772,277	1,338,037	2,746,913	4,775,545	3,515,461	943,125	2,537,405	5,512,051	42,532,290
C. DISBURSEMENTS														
Certificated Salary	152,854.62	1,718,937.52	1,738,494.58	1,821,670.61	1,781,343.03	1,845,741.68	1,745,845.66	1,755,240.85	1,799,923.77	1,771,366.53	1,753,167.49	287,910.10	100,000.00	18,252,496
Classified Salary	232,262.47	442,477.70	502,345.35	536,917.56	527,213.77	533,980.77	509,444.38	494,942.93	533,147.49	522,647.98	508,067.75	542,495.62	100,000.00	5,985,844
Employee Benefits	735,484.70	978,524.34	1,058,828.03	991,845.15	1,019,702.48	1,017,209.62	1,026,625.44	1,003,954.85	1,015,481.80	1,009,380.59	1,003,123.85	987,189.14	50,000.00	11,899,350
Supplies	32,776.34	42,881.89	185,318.04	669,126.93	121,405.16	169,176.75	273,127.46	223,385.08	297,894.34	455,276.68	471,088.62	473,987.90	200,000.00	3,615,426
Services	349,170.98	308,192.59	278,716.82	626,148.37	165,426.48	492,895.67	372,607.43	202,924.80	307,854.88	317,032.51	267,300.28	428,407.18	300,000.00	4,416,878
Capital Outlays	17,961.74	70,893.47	164,510.06	87,277.65	63,508.00	199,093.00	142,522.25	(24,445.63)	(1,364.52)	(326,084.86)	(29,078.19)	(30,492.98)		334,300
Other Outgo	-	(2,067.75)	(5,589.60)	257,193.57	343,640.26	(370,265.74)	13,407.31	(17,811.42)	299,523.33	208,703.49	(11,324.70)	38,184.33		753,593
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	3,258,065.00	(244,781.17)	(151,621.10)	(233,555.28)	(200,546.10)	(87,985.13)	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,169,370.99	842,317.99	-842,318
TOTAL DISBURSEMENTS	3,281,527	6,817,905	3,677,842	4,838,559	3,788,685	3,687,286	3,997,795	5,638,191	6,252,461	6,019,802	6,230,518	3,877,032	1,592,318	44,745,321
D. NET CASH FLOW	3,534,239	-2,643,850	942,779	-1,431,800	-267,295	4,084,992	-2,659,758	-2,891,278	-1,476,916	-2,504,341	-5,287,393	-1,339,627		
E. ENDING CASH	15,535,453	12,925,155	13,867,934	12,436,134	12,168,838	16,253,830	13,594,072	10,702,794	9,225,878	6,721,537	1,434,144	94,517		

PROJECTED MONTHLY CASHFLOW
First Interim 2013-14
GENERAL FUND
Projection for 2014-15

Sierra Sands Unified

	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	94,517	4,419,726	2,354,841	2,953,391	820,869	186,467	3,993,141	2,702,776	1,525,120	1,871,221	1,834,348	382,632	2,116,571	94,517
B. RECEIPTS														
Revenue Limit:														
Property Tax	31,408.87	32,602.98	247,108.87	263,758.27	84,398.97	3,621,520.40	359,202.25	235,287.21	8,955.87	160,477.61	(65,713.23)	437,630.93		5,394,619
State Aid CY	1,218,346.30	1,218,346.30	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34	2,193,023.34		24,366,926
SPA			1,162,560.75			1,162,560.75			1,162,560.75			1,162,560.75		4,650,243
Other	(22,988.36)	5,566.50	(34,748.00)	(23,168.00)	(23,168.00)	(23,168.00)	(23,168.00)	(86,499.86)	(239,442.64)	(101,786.42)	(101,823.60)	(98,416.62)		-772,613
Federal Revenues	3,927.53	162,584.18	370,234.86	(117,770.47)	234,728.63	533,611.20	75,385.35	27,045.05	1,413,462.53	1,255,045.52	635,151.91	182,763.92	98,188.17	4,877,358
Other State Revenues	81,934.33	216,257.44	599,026.26	178,266.64	850,925.62	288,046.57	384,670.24	238,287.27	165,079.46	308,036.74	57,982.38	136,175.80	661,780.71	4,136,490
Other Local Revenues	12,727.64	37,425.53	12,046.68	40,035.15	15,779.84	10,487.43	15,517.33	52,786.54	7,278.44	167,040.26	(100,006.87)	155,818.69	34,944.34	461,881
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	240,299.05		240,299
All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-		0
Receivable (RL State Aid PY)	4,462,050.95													0
Receivable (All Other)	632,065.93	287,281.41	1,310.06	105,263.83	(548.77)	(562.85)	(227,221.23)	50,482.36	50,482.36	50,482.36	50,482.36	50,482.36		0
TOTAL RECEIPTS	6,419,463.20	1,960,064.34	4,520,562.81	2,639,430.56	3,335,141.63	7,785,520.94	2,777,411.28	2,710,391.91	4,759,400.12	4,035,319.41	2,669,296.30	4,460,338.23	794,913.22	43,355,203
C. DISBURSEMENTS														
Certificated Salary	156,058.06	1,754,962.03	1,774,928.94	1,859,848.14	1,818,675.40	1,884,423.68	1,782,434.10	1,792,026.18	1,837,845.55	1,808,489.82	1,789,909.37	273,524.81	102,095.74	18,635,022
Classified Salary	234,585.09	446,902.46	507,368.78	542,286.71	532,485.89	539,320.56	514,538.80	499,892.34	538,478.94	527,773.44	513,148.41	547,920.55	101,000.00	6,045,702
Employee Benefits	767,475.33	1,021,086.22	1,104,882.80	1,034,986.44	1,064,055.45	1,061,454.16	1,073,366.52	1,047,622.86	1,059,651.19	1,053,284.60	1,046,755.71	1,030,127.91	52,174.80	12,416,924
Supplies	20,759.53	27,160.08	117,374.78	423,804.54	76,894.95	107,151.38	172,990.58	141,485.28	188,677.16	288,358.33	298,373.08	300,196.78	126,673.86	2,289,900
Services	354,703.87	313,076.15	283,133.31	636,070.19	168,047.79	500,706.00	378,714.88	206,140.31	312,733.09	322,058.15	271,535.87	435,195.63	304,753.74	4,486,867
Capital Outlays	18,356.90	72,453.13	168,129.28	89,197.76	64,905.18	203,473.05	145,657.74	(24,983.43)	(1,394.54)	(333,258.72)	(29,717.91)	(31,163.82)	-	341,655
Other Outgo	-	(1,639.71)	(4,432.51)	203,952.40	272,503.91	(293,617.70)	10,631.89	(14,124.31)	237,519.55	165,500.18	(8,980.39)	30,279.86	-	597,593
Interfund Transfers Out	331,004.00	-	-	-	-	-	-	-	-	-	-	-	-	331,004
All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	0
TRANS	-	-	-	-	-	-	-	-	-	-	-	-	-	750,000
Liabilities (including Def Rev)	211,311.61	390,948.75	(29,372.31)	(18,193.65)	(28,025.27)	(24,064.36)	(10,557.70)	239,988.31	239,988.31	239,988.31	239,988.31	140,317.68	842,317.99	-842,318
TOTAL DISBURSEMENTS	2,094,254	4,024,949	3,922,013	4,771,953	3,969,543	3,978,847	4,067,777	3,888,048	4,413,299	4,072,192	4,121,012	2,726,399	1,529,016	45,052,349
D. NET CASH FLOW	4,325,209	-2,064,885	598,550	-2,132,522	-634,402	3,806,674	-1,290,366	-1,177,656	346,101	-36,873	-1,451,716	1,733,939		D. NET CASH FLOW
E. ENDING CASH	4,419,726	2,354,841	2,953,391	820,869	186,467	3,993,141	2,702,776	1,525,120	1,871,221	1,834,348	382,632	2,116,571		E. ENDING CASH

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

LCFF/Revenue Limit (Funded) ADA
First Interim Second Interim
Projected Year Totals Projected Year Totals
(Form 01CSI, Item 1A)

Fiscal Year			Percent Change	Status
Current Year (2013-14)	4,735.67	4,735.67	0.0%	Met
1st Subsequent Year (2014-15)	4,685.67	4,685.67	0.0%	Met
2nd Subsequent Year (2015-16)	4,685.67	4,685.67	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	4,933	4,933	0.0%	Met
1st Subsequent Year (2014-15)	4,933	4,933	0.0%	Met
2nd Subsequent Year (2015-16)	4,933	4,933	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	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 first interim projections.

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2013-14)	31,727,682.00	31,750,874.00	0.1%	Met
1st Subsequent Year (2014-15)	31,872,397.00	34,411,788.00	8.0%	Not Met
2nd Subsequent Year (2015-16)	32,478,006.00	34,134,450.00	5.1%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:
(required if NOT met)

Based on the Governor's January Budget proposal, School Services of California recommendation, and the Department of Finance projection the out year LCFF amounts are anticipated to be more than projected at First Interim.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	28,796,813.19	34,279,680.34	84.0%	Met
1st Subsequent Year (2014-15)	29,613,229.23	35,051,914.13	84.5%	Met
2nd Subsequent Year (2015-16)	30,460,931.35	35,919,282.88	84.8%	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 first interim projections.

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	4,261,507.68	4,967,358.68	16.6%	Yes
1st Subsequent Year (2014-15)	4,261,507.68	4,877,358.68	14.5%	Yes
2nd Subsequent Year (2015-16)	4,261,507.68	4,607,358.68	8.1%	Yes

Explanation:
(required if Yes)

Reflective of DODEA Technology Grant - 1.9M over three years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	5,645,415.75	5,625,489.75	-0.4%	No
1st Subsequent Year (2014-15)	4,626,415.75	4,136,489.75	-10.6%	Yes
2nd Subsequent Year (2015-16)	4,626,415.75	4,136,489.75	-10.6%	Yes

Explanation:
(required if Yes)

It is anticipated at this time that KCSOS will no longer pass through funds for ROP beginning with 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	635,384.09	660,881.00	4.0%	No
1st Subsequent Year (2014-15)	436,384.09	461,881.00	5.8%	Yes
2nd Subsequent Year (2015-16)	436,384.09	461,881.00	5.8%	Yes

Explanation:
(required if Yes)

Reflective of donations received and anticipated

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	2,953,073.95	3,615,426.09	22.4%	Yes
1st Subsequent Year (2014-15)	1,858,526.70	2,289,900.28	23.2%	Yes
2nd Subsequent Year (2015-16)	1,897,948.61	1,928,335.87	1.6%	No

Explanation:
(required if Yes)

Reflective of a DODEA Technology grant received in the amount of 1.9M over three years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	4,349,988.49	4,416,878.00	1.5%	No
1st Subsequent Year (2014-15)	4,421,592.48	4,486,866.96	1.5%	No
2nd Subsequent Year (2015-16)	4,501,213.00	4,564,898.29	1.4%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	10,542,307.52	11,253,729.43	6.7%	Not Met
1st Subsequent Year (2014-15)	9,324,307.52	9,475,729.43	1.6%	Met
2nd Subsequent Year (2015-16)	9,324,307.52	9,205,729.43	-1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	7,303,062.44	8,032,304.09	10.0%	Not Met
1st Subsequent Year (2014-15)	6,280,119.18	6,776,767.24	7.9%	Not Met
2nd Subsequent Year (2015-16)	6,399,161.61	6,493,234.16	1.5%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Reflective of DODEA Technology Grant - 1.9M over three years

Explanation:

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

It is anticipated at this time that KCSOS will no longer pass through funds for ROP beginning with 2014-15.

Explanation:

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

Reflective of donations received and anticipated

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

Explanation:

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

Reflective of a DODEA Technology grant received in the amount of 1.9M over three years.

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.8%	18.0%	15.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	6.0%	5.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(2,922,368.37)	34,609,432.34	8.4%	Not Met
1st Subsequent Year (2014-15)	(1,774,940.16)	35,382,918.13	5.0%	Met
2nd Subsequent Year (2015-16)	(1,372,466.91)	36,198,332.88	3.8%	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)

Current year deficit spending will be reduced over time as new revenues come in. If necessary, the district will make adjustments to its expenditures to ensure solvency.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	5,011,640.09	Met
1st Subsequent Year (2014-15)	3,222,177.05	Met
2nd Subsequent Year (2015-16)	1,817,405.18	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2013-14)	94,517.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	45,587,639.36	45,144,666.52	45,707,863.35
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,587,639.36	45,144,666.52	45,707,863.35
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,367,629.18	1,354,340.00	1,371,235.90
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)	1,367,629.18	1,354,340.00	1,371,235.90

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)	2,279,381.97	2,257,233.33	2,285,393.17
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(1,155,478.36)
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)	8,103,037.28	8,144,717.64	7,029,274.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.77%	18.04%	15.38%
District's Reserve Standard (Section 10B, Line 7):	1,367,629.18	1,354,340.00	1,371,235.90
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Fund 12 is funded on a reimbursement basis. Fund 01 periodically lends cash to operate preschool programs funded by Fund 12 until funds are received to repay Fund 01. The DOD construction project in Fund 40 is also primarily funded on a reimbursement basis and may periodically require temporary cash transfers. Because of state general apportionment deferrals, Fund 01 often requires temporary cash loans from Fund 17 towards the end of the fiscal year.

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:

SSUSD 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(1,929,832.57)	(2,892,545.48)	49.9%	962,712.91	Not Met
1st Subsequent Year (2014-15)	(1,929,832.57)	(2,892,545.48)	49.9%	962,712.91	Not Met
2nd Subsequent Year (2015-16)	(1,929,832.57)	(2,892,545.48)	49.9%	962,712.91	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	309,815.62	300,299.05	-3.1%	(9,516.57)	Met
1st Subsequent Year (2014-15)	249,815.62	240,299.05	-3.8%	(9,516.57)	Met
2nd Subsequent Year (2015-16)	199,815.62	190,299.05	-4.8%	(9,516.57)	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	331,004.00	0.0%	52.00	Met
2nd Subsequent Year (2015-16)	278,952.00	279,050.00	0.0%	98.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Per CDE, Special Education Revenue Limit/LCFF transfer (8091) will be eliminated in 13/14. The result is an increase to contribution for Special Education.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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 First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim 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 first interim projections?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	FD 12 OB 8590	15,000	15,000
Certificates of Participation	13	FD 01 RE 0000	254,681	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, IKSFA, FD 35	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	254,681	254,681	254,681
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	2,220,750	0
Total Annual Payments:	2,350,930	2,518,743	4,524,443	2,377,693
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 will be paid using a combination of iKSA, State Matching funds, and other applicable resources.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
18,683,803.00	20,476,546.00
2,310,277.00	20,476,546.00

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

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2012

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,310,277.00	2,581,721.00
2,310,277.00	2,581,721.00
2,310,277.00	2,581,721.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

1,422,874.00	1,342,110.27
1,422,874.00	1,371,857.99
1,422,874.00	1,414,388.05

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

1,422,874.00	1,342,110.27
1,422,874.00	1,371,857.99
1,422,874.00	1,414,388.05

- d. Number of retirees receiving OPEB benefits

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

110	90
110	90
110	90

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	258.1	258.7	258.7	258.7

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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

171,600

7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
7,345,166	7,859,327	8,409,480
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

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

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
170,000	170,000	170,000
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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 first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

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)

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

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- 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)

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

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 42127.5(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)

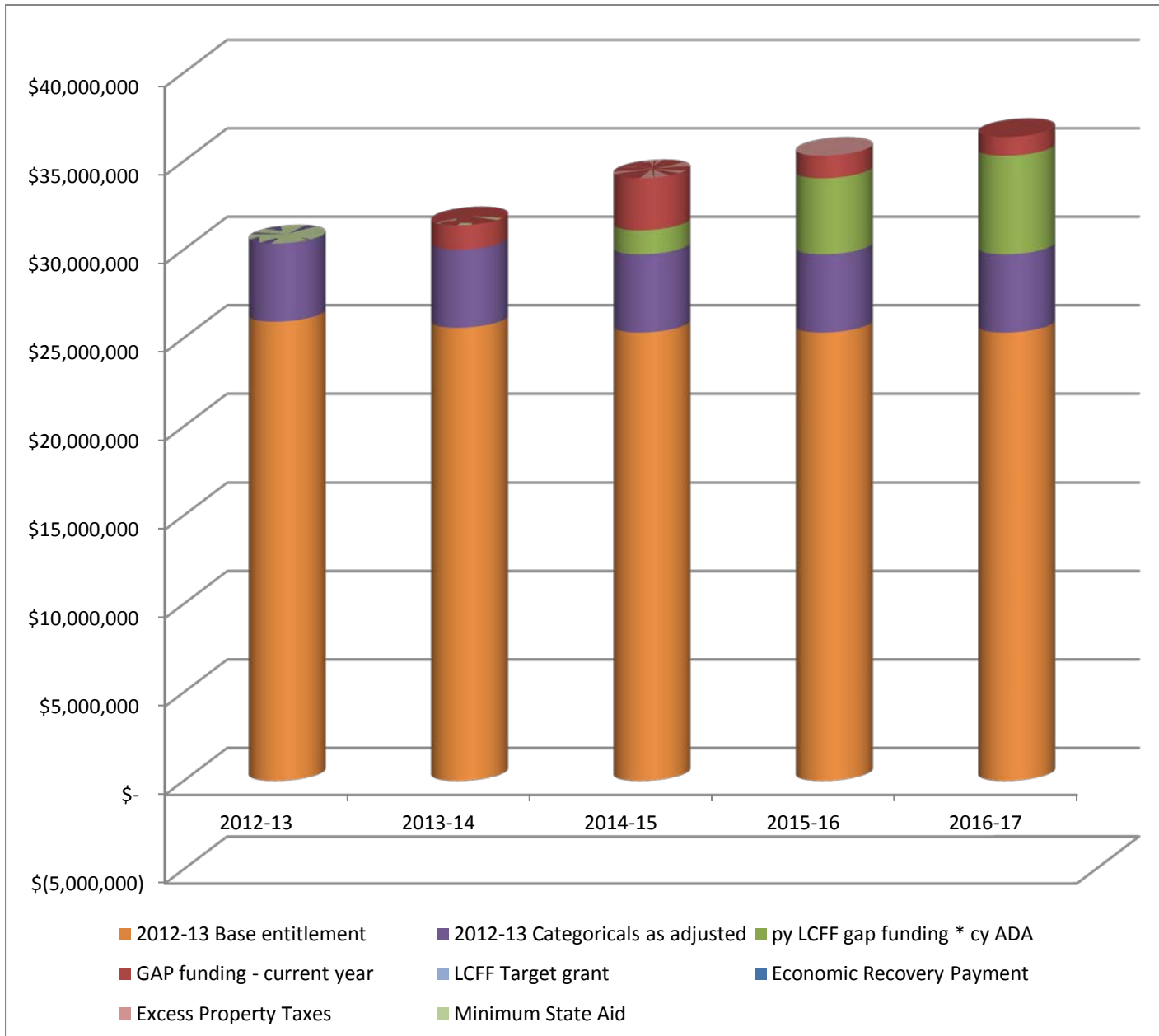
End of School District Second Interim Criteria and Standards Review

Sierra Sands Unified

3/3/14

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ 0	\$ 0	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,374,947	\$ 2,944,843	\$ 1,267,888	\$ 1,064,211
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,360,430	\$ 4,305,273	\$ 5,573,161
2012-13 Categoricals as adjusted	\$ 4,418,450	\$ 4,418,450	\$ 4,418,450	\$ 4,418,450	\$ 4,418,450
2012-13 Base entitlement	\$ 25,929,736	\$ 25,585,227	\$ 25,315,815	\$ 25,315,815	\$ 25,315,815
Total General Purpose Funding	\$ 30,348,186	\$ 31,378,624	\$ 34,039,538	\$ 35,307,426	\$ 36,371,637
Calculator tab: Recap total LCFF Proof	\$ 30,348,186 TRUE	\$ 31,378,624 TRUE	\$ 34,039,538 TRUE	\$ 35,307,426 TRUE	\$ 36,371,637 TRUE
P2 ADA	4,799.61	4,685.67	4,685.67	4,685.67	4,685.67



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

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Sierra Sands Unified

3/3/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.86%	2.20%	2.40%
GAP Funding rate	11.78%	28.05%	15.00%	13.00%
Estimated Property Taxes	5,394,619	5,394,619	5,394,619	5,394,619
Less In-Lieu transfer	(372,250)	(375,945)	(375,945)	(375,945)
Total Local Revenue	5,022,369	5,018,674	5,018,674	5,018,674
Statewide 90th percentile rate	14,500	14,500	14,500	14,500

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %
2013-14	4,933	2,716	55.06% 1 yr average
2014-15	4,933	2,716	55.06% 2 yr average
2015-16	4,933	2,716	55.06% 3 yr average
2016-17	4,933	2,716	55.06% 3 yr rolling avg
2017-18	4,933	2,716	55.06% 3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of current or prior year ADA. **For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's 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	2016-17
Grades K-3		1,552.16	1,535.77	1,535.77	1,535.77	1,535.77
Grades 4-6	P-2	1,065.69	1,054.44	1,054.44	1,054.44	1,054.44
Grades 7-8	(Annual for SDC ext. year)	683.80	676.58	676.58	676.58	676.58
Grades 9-12		1,434.02	1,418.88	1,418.88	1,418.88	1,418.88
Ungraded (enter here OR in spans above)						

NPS, NPS-LCI, CDS:

K-3				
4-6				
7-8	Annual			
9-12				
Ungraded (enter here OR in spans above)				

COE operated (Community School, Special Ed):

K-3				
4-6				
7-8	P-2 / Annual			
9-12				
Ungraded (enter here OR in spans above)				

TOTAL 4,685.67 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	2016-17
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)				

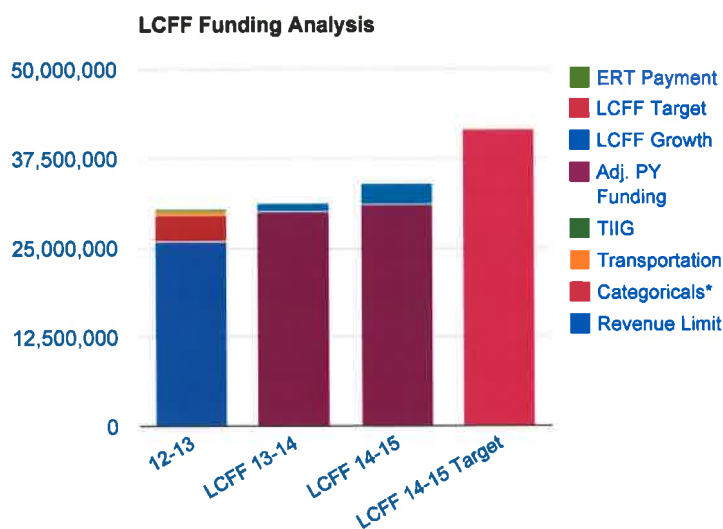
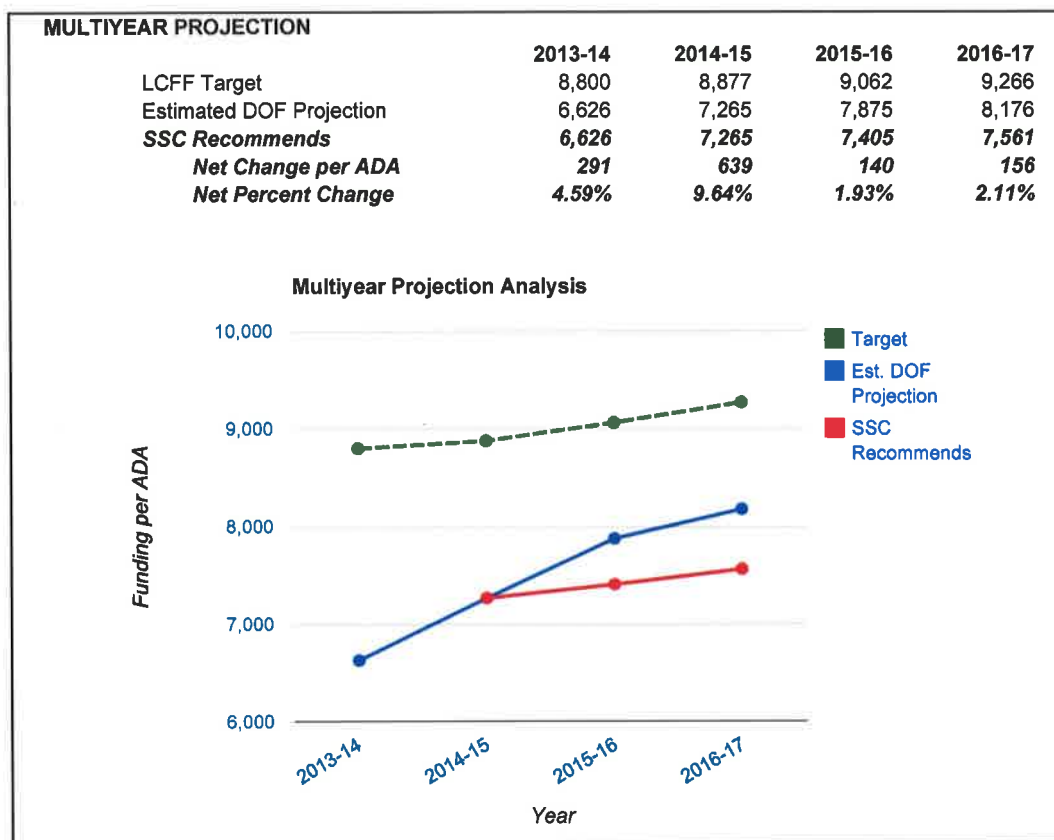
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Difference (if diff. < 0, no adj. to PY ADA)

- - - -

SSC Local Control Funding Formula Simulator Sierra Sands Unified

Report generated at 11:51 03/06/14



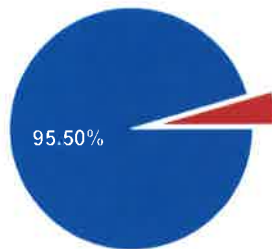
LCFF Funding Analysis

Adjusted 12-13 funding	30,003,658
LCFF 13-14 Target	41,676,221
LCFF 13-14 Gap	11,672,563
LCFF 13-14 Growth	1,375,028
PY 13-14	31,378,686
Adjusted PY Funding	31,094,753
LCFF 14-15 Target	41,593,792
LCFF Funding Gap	10,499,039
LCFF Growth	2,944,980
LCFF Growth Percent	9.47%
ERT Payment	0
LCFF 14-15	34,039,733
Change from Prior Year	2,661,047
Percent Change from Prior Year	8.48%

* Change from prior year includes revenues lost or gained due to changes in ADA as well as LCFF growth.



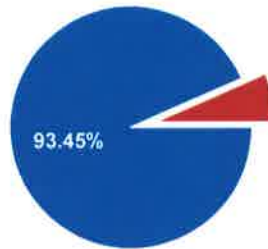
LCFF Funding | 2014-15



■ Base ■ Sup/Con

2014-15 Funding		
	Base	Sup/Con*
Total	32,507,090	1,532,644
Per ADA	6,938	327
Percent	95.50%	4.50%
Growth	1,962,105	982,876
Per ADA	419	210

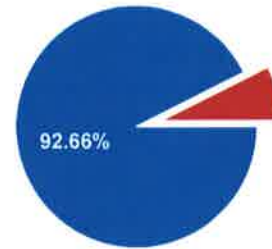
LCFF Funding | 2015-16



■ Base ■ Sup/Con

2015-16 Funding		
	Base	Sup/Con
Total	34,480,552	2,417,738
Per ADA	7,359	516
Percent	93.45%	6.55%
Growth	1,973,463	885,094
Per ADA	421	189

LCFF Funding | 2016-17

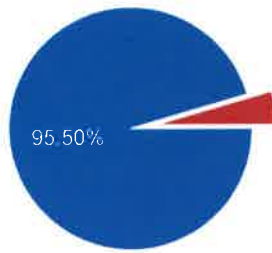


■ Base ■ Sup/Con

2016-17 Funding		
	Base	Sup/Con
Total	35,499,955	2,811,530
Per ADA	7,576	600
Percent	92.66%	7.34%
Growth	1,019,403	393,792
Per ADA	218	84

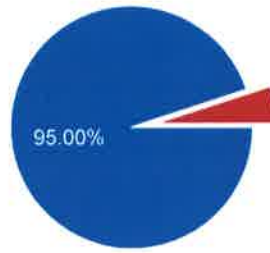
LCFF Growth Funding Analysis | SSC Recommends

LCFF Funding | 2014-15



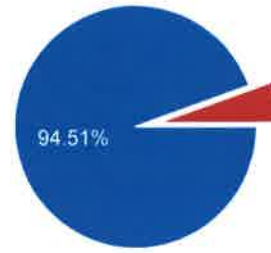
■ Base ■ Sup/Con

LCFF Funding | 2015-16



■ Base ■ Sup/Con

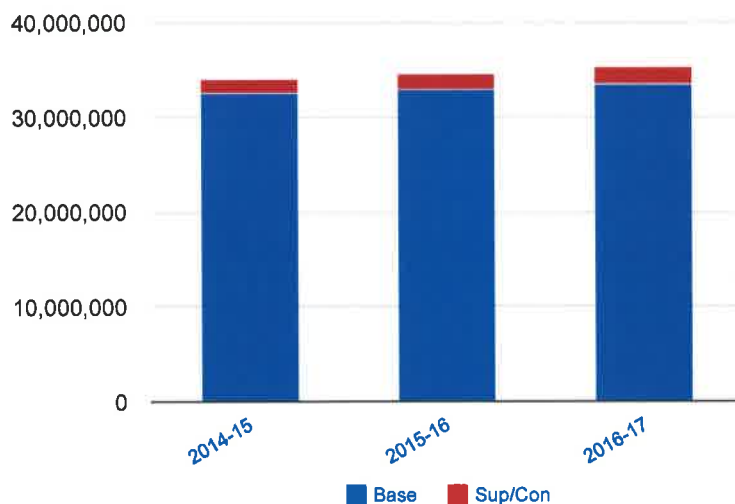
LCFF Funding | 2016-17



■ Base ■ Sup/Con

	2014-15 Funding		2015-16 Funding		2016-17 Funding	
	Base	Sup/Con*	Base	Sup/Con	Base	Sup/Con
Total	32,507,090	1,532,644	32,960,492	1,735,994	33,483,331	1,945,907
Per ADA	6,938	327	7,034	370	7,146	415
Percent	95.50%	4.50%	95.00%	5.00%	94.51%	5.49%
Growth	1,962,105	982,876	453,402	203,350	522,839	209,913
Per ADA	419	210	97	43	112	45

Total Funding By Component



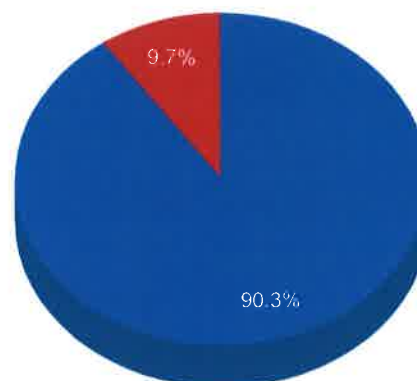
* Assumes minimum 2013-14 cost to provide improved or increased services for supplement and concentration grant eligible students equal to \$549,768, the amount received in 2012-13 for Economic Impact Aid.



LCFF Entitlement Analysis

Component	Amount	Per ADA	Percentage
Base	37,540,011	8,012	90.25%
Supplemental	4,042,767	863	9.72%
Concentration	11,014	2	0.03%
Supp. & Conc. Combined	4,053,780	865	9.75%
Entitlement	41,593,792	8,877	100%
ERT Payment	0	0	

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

LCFF Entitlement Components

■ Base ■ Supplemental ■ Other

LCFF Entitlement Details

Total ADA	4,685.67	Unduplicated SE: 55.06%				
Grade Span	ADA	Base	CSR	CTE	Supplemental	Concentration
K-3	1,535.77	10,768,492	1,119,923	-	1,309,152	3,567
4-6	1,054.44	7,504,114	-	-	826,353	2,251
7-8	676.58	4,958,308	-	-	546,009	1,487
9-12	1,418.88	12,048,282	-	313,255	1,361,253	3,708
Transportation		532,175				
TIIG		213,933				

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 and as modified by Senate Bill 97.



Adjusted Funding Base

A	2012-13 Revenue Limit (RL)	25,929,737
B	2012-13 Funded ADA	4,790.59
C	2012-13 RL Per ADA (A / B)	5,388.31
D	2014-15 LCFF ADA	4,685.67
E	Adjusted 2012-13 RL (C * D)	25,199,235
F	2012-13 Categoricals	4,535,008
G	Basic Aid Fair Share Reduction	0
H	Prior Year(s) LCFF Growth	1,360,510
I	Adjusted Funding Base (E + F - G + H)	31,094,753

LCFF Growth

A	Prior Year Adjusted Funding Base	31,094,753
B	LCFF 14-15 Target	41,593,792
C	LCFF Funding Gap	10,499,039
D	LCFF 14-15 Gap Funding	28.05%
E	LCFF Growth	2,944,980
F	LCFF Growth Percent	9.47

Average Daily Attendance Summary

	2013-14	2014-15	2015-16	2016-17
Actual ADA	4,685.67	4,685.67	4,685.67	4,685.67
LCFF Funded ADA	4,735.67	4,685.67	4,685.67	4,685.67
Change in funding due change in ADA	-344,528	-269,415	0	0
LCFF Growth and ERT Payment	1,375,028	2,944,980	2,858,557	1,413,195
Net Change from Prior Year	1,030,499	2,661,047	2,858,557	1,413,195

LCFF NSS

A	2014-15 Base Entitlement	37,458,483
B	Transportation and TIIG funding	746,108
C	Base Entitlement excluding Transportation and TIIG	36,712,375
D	LCFF ADA	4,685.67
E	Base Entitlement per ADA (C mdivided by D)	7,835.032
F	2014-15 NSS ADA	9.02
G	Base Entitlement for NSS ADA (E divided by F)	70,671.99
H	Base Entitlement Excluding NSS Base Entitlement (C minus G)	36,641,703.34
I	NSS Entitlement	152,200.00
J	Revised Base Entitlement with NSS Entitlement (H plus I)	36,793,903.34
K	Revised Base Entitlement with NSS Entitlement and Transportation and TIIG Addons (J plus B)	37,540,011.34

Economic Recovery Target

A	2012-13 Revenue Limit	25,929,737
B	2012-13 Funded ADA	4,735.67
C	Revenue Limit per ADA (A divided by B)	5,475.41
D	Restored Revenue Limit (C divided by .77728)	7,044.32
E	ERT Revenue Limit (D multiplied by 1.1618672)	8,184.56
F	2012-13 Reduced Categorical Revenues	2,978,681.00
G	2012-13 Restored Categorical Revenues (F divided by .8016)	3,715,919.41
H	2012-13 CSR and EIA Revenues	1,439,769.00
I	Total Categorical Revenues (G plus H)	5,155,688.41
J	Total Categorical Revenues per ADA (I divided by B)	1,088.69
K	2020-21 Economic Recovery Target (E plus K)	9,273.26
L	2013-14 LCFF Entitlement	41,676,221.49
M	2020-21 LCFF (L plus 1.143964)	47,676,097.04
N	2020-21 LCFF per ADA (M divided by B)	10,067.44
O	Difference between ERT and 2020-21 LCFF (K minus N, If negative then Zero (0))	0.00
P	90th Percentile for ERT	14,500.00
R	ERT Payment per year (If K less than P, N divided by 8, else zero (0))	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(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	30,978,261.00	8.59%	33,639,175.00	3.77%	34,907,063.00
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	-37.08%	829,677.75	0.00%	829,677.75
4. Other Local Revenues	8600-8799	477,558.56	-40.00%	286,558.56	0.00%	286,558.56
5. Other Financing Sources						
a. Transfers In	8900-8929	300,299.05	-19.98%	240,299.05	-20.81%	190,299.05
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,892,545.48)	0.00%	(2,892,545.48)	0.00%	(2,892,545.48)
6. Total (Sum lines A1 thru A5c)		31,687,063.97	6.06%	33,607,977.97	3.62%	34,825,865.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,556,501.51		14,902,066.53
b. Step & Column Adjustment				145,565.02		149,020.67
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		200,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,556,501.51	2.37%	14,902,066.53	2.34%	15,251,087.20
2. Classified Salaries						
a. Base Salaries				4,678,714.81		4,725,501.96
b. Step & Column Adjustment				46,787.15		47,255.02
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,678,714.81	1.00%	4,725,501.96	1.00%	4,772,756.98
3. Employee Benefits	3000-3999	9,561,596.87	4.44%	9,985,660.74	4.52%	10,437,087.17
4. Books and Supplies	4000-4999	1,567,008.59	2.20%	1,601,482.78	2.40%	1,639,918.37
5. Services and Other Operating Expenditures	5000-5999	3,181,316.39	2.20%	3,251,305.35	2.40%	3,329,336.68
6. Capital Outlay	6000-6999	334,300.00	2.20%	341,654.60	2.40%	349,854.31
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,810.08	-29.39%	374,810.08	-28.01%	269,810.08
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(130,567.91)	0.00%	(130,567.91)	0.00%	(130,567.91)
9. Other Financing Uses						
a. Transfers Out	7600-7629	329,752.00	0.38%	331,004.00	-15.70%	279,050.00
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)		34,609,432.34	2.23%	35,382,918.13	2.30%	36,198,332.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,922,368.37)		(1,774,940.16)		(1,372,466.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,271,690.25		4,349,321.88		2,574,381.72
2. Ending Fund Balance (Sum lines C and D1)		4,349,321.88		2,574,381.72		1,201,914.81
3. Components of Ending Fund Balance (Form 011)						
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	1,997,939.91		245,148.39		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,279,381.97		2,257,233.33		2,285,393.17
2. Unassigned/Unappropriated	9790	0.00		0.00		(1,155,478.36)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,349,321.88		2,574,381.72		1,201,914.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,279,381.97		2,257,233.33		2,285,393.17
c. Unassigned/Unappropriated	9790	0.00		0.00		(1,155,478.36)
(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)		8,103,037.28		8,144,717.64		7,029,274.12
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.						
See attached assumptions page						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,462,545.59	-2.60%	3,372,545.59	-8.01%	3,102,545.59
3. Other State Revenues	8300-8599	4,306,812.00	-23.22%	3,306,812.00	0.00%	3,306,812.00
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	2,892,545.48	0.00%	2,892,545.48	0.00%	2,892,545.48
6. Total (Sum lines A1 thru A5c)		10,845,225.51	-10.12%	9,747,225.51	-2.77%	9,477,225.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,695,994.91		3,732,954.86
b. Step & Column Adjustment				36,959.95		37,329.55
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,695,994.91	1.00%	3,732,954.86	1.00%	3,770,284.41
2. Classified Salaries						
a. Base Salaries				1,307,128.96		1,320,200.25
b. Step & Column Adjustment				13,071.29		13,202.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,307,128.96	1.00%	1,320,200.25	1.00%	1,333,402.25
3. Employee Benefits	3000-3999	2,337,753.13	4.00%	2,431,263.26	4.00%	2,528,513.79
4. Books and Supplies	4000-4999	2,048,417.50	-66.39%	688,417.50	-58.10%	288,417.50
5. Services and Other Operating Expenditures	5000-5999	1,235,561.61	0.00%	1,235,561.61	0.00%	1,235,561.61
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	60,567.91	0.00%	60,567.91	0.00%	60,567.91
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)		10,978,207.02	-11.08%	9,761,748.39	-2.58%	9,509,530.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(132,981.51)		(14,522.88)		(32,304.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		795,299.72		662,318.21		647,795.33
2. Ending Fund Balance (Sum lines C and D1)		662,318.21		647,795.33		615,490.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	662,318.21		647,795.33		615,490.37
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)		662,318.21		647,795.33		615,490.37

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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.						
See attached assumptions page						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,978,261.00	8.59%	33,639,175.00	3.77%	34,907,063.00
2. Federal Revenues	8100-8299	4,967,358.68	-1.81%	4,877,358.68	-5.54%	4,607,358.68
3. Other State Revenues	8300-8599	5,625,489.75	-26.47%	4,136,489.75	0.00%	4,136,489.75
4. Other Local Revenues	8600-8799	660,881.00	-30.11%	461,881.00	0.00%	461,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,299.05	-19.98%	240,299.05	-20.81%	190,299.05
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)		42,532,289.48	1.93%	43,355,203.48	2.19%	44,303,091.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,252,496.42		18,635,021.39
b. Step & Column Adjustment				182,524.97		186,350.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				200,000.00		200,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,252,496.42	2.10%	18,635,021.39	2.07%	19,021,371.61
2. Classified Salaries						
a. Base Salaries				5,985,843.77		6,045,702.21
b. Step & Column Adjustment				59,858.44		60,457.02
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	5,985,843.77	1.00%	6,045,702.21	1.00%	6,106,159.23
3. Employee Benefits	3000-3999	11,899,350.00	4.35%	12,416,924.00	4.42%	12,965,600.96
4. Books and Supplies	4000-4999	3,615,426.09	-36.66%	2,289,900.28	-15.79%	1,928,335.87
5. Services and Other Operating Expenditures	5000-5999	4,416,878.00	1.58%	4,486,866.96	1.74%	4,564,898.29
6. Capital Outlay	6000-6999	334,300.00	2.20%	341,654.60	2.40%	349,854.31
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	823,593.08	-18.94%	667,593.08	-15.73%	562,593.08
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	0.38%	331,004.00	-15.70%	279,050.00
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)		45,587,639.36	-0.97%	45,144,666.52	1.25%	45,707,863.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,055,349.88)		(1,789,463.04)		(1,404,771.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,066,989.97		5,011,640.09		3,222,177.05
2. Ending Fund Balance (Sum lines C and D1)		5,011,640.09		3,222,177.05		1,817,405.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	72,000.00		72,000.00		72,000.00
b. Restricted	9740	662,318.21		647,795.33		615,490.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,997,939.91		245,148.39		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,279,381.97		2,257,233.33		2,285,393.17
2. Unassigned/Unappropriated	9790	0.00		0.00		(1,155,478.36)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,011,640.09		3,222,177.05		1,817,405.18

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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	2,279,381.97		2,257,233.33		2,285,393.17
c. Unassigned/Unappropriated	9790	0.00		0.00		(1,155,478.36)
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)		8,103,037.28		8,144,717.64		7,029,274.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.77%		18.04%		15.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (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)		45,587,639.36		45,144,666.52		45,707,863.35
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)		45,587,639.36		45,144,666.52		45,707,863.35
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)		1,367,629.18		1,354,340.00		1,371,235.90
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)		1,367,629.18		1,354,340.00		1,371,235.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Unrestricted General Fund

	2014-15	2015-16
LCFF	LCFF increase of +2.65M COLA 0.86%; 28.05% GAP (Per SSC) Decline in ADA (-50 ADA)	LCFF increase of +1.25M COLA 2.20%; 15.00% GAP (SSUSD) Status quo ADA
Federal Revenues	Status quo	Status quo
State Revenues	-19K BTSA county withdraw funding -470K ROP 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 +200K Additional Teachers for K-3 CSR	1% step and column increase +200K Additional Teachers for K-3 CSR
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 +100K Additional Teachers for K-3 CSR	1% step and column increase + 7% H&W increase = Avg. of 4% increase -50K FD 20 paid 09/10 OPEB +100K Additional Teachers for K-3 CSR
Books & Supplies	CPI at 2.2%	CPI at 2.4%
Services & Operations	CPI at 2.2%	CPI at 2.4%
Capital Outlay	CPI at 2.2%	CPI at 2.4%
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

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

Restricted General Fund

	2014-15	2015-16
LCFF	Base funding transfers for Special Ed and Continuation Ed eliminated per CDE	Base funding transfers for Special Ed and Continuation Ed eliminated per CDE
Federal Revenues	-90K Second year of DODEA Technology grant 90K less than 13/14	-270K Third year of DODEA Technology grant 260K less than 14/15
State Revenues	-1M Common Core funding in 13/14	Status quo
Local Revenues	-8K Microsoft Reimbursement 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 2.2% -1M Common Core funding in 13/14 -130K EIA Carryover 13/14 -90K DODEA Tech grant 2 nd year -140K adjust for S&C and H&W inc	CPI at 2.4% -260K DODEA Tech grant 3 rd year -140K adjust for S&C and H&W inc
Services & Operations	CPI at 2.2%	CPI at 2.4%
Capital Outlay	CPI at 2.2%	CPI at 2.4%

12. CONSENT CALENDAR

12.1 Approval of “A” and “B” Warrant

CURRENT CONSIDERATIONS: “A” and “B” warrants released in February, 2014 are submitted for approval. “A” warrants totaled \$2,324,064.50. “B” warrants totaled \$540,981.53.

FINANCIAL IMPLICATIONS: Warrants were issued as stated.

SUPERINTENDENT’S RECOMMENDATION: Approve “A” and “B” warrants for February, 2014 as presented.

This list represents the "A" and "B" warrants released during the month of **FEBRUARY 2014**
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

<u>Type of Payroll</u>	<u>Amount</u>
End of month certificated	\$1,690,108.93
End of month classified	\$520,038.11
10th of month certificated	\$66,509.09
10th of month classified	\$47,408.37
Total "A" Warrants	\$2,324,064.50

"B" WARRANTS

Register Number	<u>Amount</u>
129	\$14,507.47
130	January
131	Food Service
132	January
133	January
134	\$82,658.65
135	January
136	\$78,354.91
137	Food Service
138	\$46,109.70
139	January
140	\$27,703.19
141	Food Service
142	\$92,263.57
143	\$53,446.36
144	\$14,584.09
145	March
146	\$11,814.00
147	\$78,106.69
148	Food Service
149	\$41,432.90
Total "B" Warrants	\$540,981.53

12. CONSENT CALENDAR

12.2 Approval of Interdistrict Transfer Agreements for Mattas

BACKGROUND INFORMATION: According to Education Code 46600-46611 students may apply to attend school in a district outside of their attendance boundary under an interdistrict attendance permit. The Education Code states that upon request from the parents/guardians, the district may approve interdistrict attendance permits on a case by case basis.

CURRENT CONSIDERATIONS: Ms. Joanna Mattas, has requested an interdistrict transfer agreement from Trona Joint Union School District for Katherine and Alexandra Mattas. The family recently moved from Ridgecrest to Trona and would like Katherine and Alexandra to finish the 2013-14 school year at Sierra Sands Unified School District. Both students have been released by Trona Joint Union School District for the remainder of the 2013-14 school year.

FINANCIAL IMPLICATIONS: There are no known financial implications at this time.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve the interdistrict transfer requests for Katherine and Alexandra Mattas.