

WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Kris Wyatt - President
 Brian Haley - Vice President
 Damian Armitage - Clerk
 Paul Long - Member
 Paul Carras - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
 Ryan Davis, Assistant Superintendent of Personnel Services
 Audrey Kilpatrick, Assistant Superintendent of Business & Operations
 Kerry Callahan, Assistant Superintendent of Educational Services

School	<u>STUDENT ENROLLMENT</u>		
	2013-14 CALPADS	11/3/2014	12/1/2014
Sheridan Elementary (K-5)	86	81	80
First Street Elementary (K-5)	492	460	459
Carlin C. Coppin Elementary (K-5)	402	394	394
Creekside Oaks Elementary (K-5)	635	613	617
Twelve Bridges Elementary (K-5)	682	638	634
Foskett Ranch Elementary (K-5)	529	475	475
Lincoln Crossing Elementary (K-5)	701	663	660
Glen Edwards Middle School (6-8)	732	793	793
Twelve Bridges Middle School (6-8)	824	805	804
Lincoln High School (9-12)	1,610	1,622	1,620
Phoenix High School (10-12)	62	73	73
TOTAL	6755	6,617	6,609

Fee Based Programs

Twelve B.E. 21 A.M.
 First Street 12 A.M./10 P.M.

Pre-K/Special Ed

Foskett 14
 First Street 8
 FSS PPPIP 41

Parent Education 119

State Preschool

First & L Street 24 A.M. /24 P.M.
 Carlin Coppin 24 A.M.
 Sheridan 10 A.M.

GLOBAL DISTRICT GOALS

- ~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
- ~Foster a safe, caring environment where individual differences are valued and respected.
- ~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- ~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
- ~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District
Annual Organizational Meeting of the Board of Trustees
December 16, 2014, 7:00 P.M.
Lincoln High School – Performing Arts Building
790 J Street, Lincoln, CA 95648

AGENDA

2013-2014 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:30 P.M. START

1. **CALL TO ORDER** – Lincoln High School – Performing Arts Building

6:35 P.M.

2. **CLOSED SESSION** – Lincoln High School – Library
 - 2.1 **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Ryan Davis, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

- 2.2 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

7:00 P.M.

3. **ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE**—Lincoln High School, Performing Arts Building

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

- 3.1 **CONFERENCE WITH LABOR NEGOTIATOR**
Bargaining groups: WPTA & CSEA Negotiations
Agency Negotiators:
~Scott Leaman, Superintendent
~Ryan Davis, Assistant Superintendent of Personnel Services
~Audrey Kilpatrick, Assistant Superintendent of Business and Operations
~Kerry Callahan, Assistant Superintendent of Educational Services

- 3.2 **PERSONNEL**
Public Employee Employment/Discipline/Dismissal/Release

Agenda

4. SPECIAL ORDER OF BUSINESS

Oath of Office

The Superintendent will administer the Oath of Office to Damian Armitage, Brian Haley and Kris Wyatt, as uncontested candidates of the Board of Trustees to serve until the end of their terms.

5. REORGANIZATION OF THE BOARD OF TRUSTEES

As per Board Bylaw 9100 the Board shall hold an annual organization meeting within the time limits prescribed by law (Education Code 35143). At this meeting the Board shall:

5.1 Elect a President, Vice President, and Clerk from its Members

~As per Education code 35143 and Board Bylaw 9100 the Board of Trustees shall hold an annual organizational meeting to elect a President, Vice President and Clerk from its members.

5.2 Appoint a Secretary to the Board

~According to Board Bylaw 9122, the Superintendent shall act as Secretary of the Governing Board.

5.3 Authorization of Signatures

~As per Board Bylaw 9100, the board of Trustees will authorize district officials as those who are authorized to sign district documents.

5.4 Develop a Schedule of Regular Meetings for the Year

~The Board of Trustees must annually develop a schedule of regular meetings for the upcoming year.

5.5 Appoint Committee Assignments

~The Board of Trustees will discuss committee assignments.

6. CONSENT AGENDA

NOTICE TO THE PUBLIC

All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

6.1 Classified Personnel Report

Roll call vote:

7. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Multi-Purpose Room. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

8. REPORTS & COMMUNICATION

8.1 Lincoln High School Student Advisory – Jillian Loya

8.2 Western Placer Teacher's Association – Tara McCroskey

8.3 Western Placer Classified Employee Association – Mike Kimbrough

8.4 Superintendent - Scott Leaman

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

Members of the public wishing to comment on any items should complete a yellow **REQUEST TO ADDRESS BOARD OF TRUSTEES** form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.

9.1 Action **2014-15 FIRST INTERIM REPORT - Kilpatrick (13-14 G & O Component V, IV)**

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

9.2 Action **DISTRICT VOTING REPRESENTATIVE - Leaman (13-14 G & O Component V, IV)**

•Placer County Office of Education requires a voting representative from each district to vote on the Placer County Committee. The district Board of Trustees is required to select one voting representative from the current Board of Trustees.

9.3 Discussion/
Action **CONSIDER APPROVING NEW JOB DESCRIPTION FOR MIDDLE SCHOOL FOOD SERVICE LEAD - Davis (13-14 G & O Component V, IV)**

•As a part of the ongoing review of job descriptions and needs of the District by both the District and CSEA there exists a need to approve a new job description for the Middle School Food Service Lead position to accommodate some of the essential job duties and requirements that are unique to the middle school setting and needed by the Food Services Department.

9.4 Action **ADOPTION OF REVISED/NEW POLICIES, REGULATIONS AND EXHIBITS – Leaman (14-15 G & O Component I, II, III, IV, V)**

•The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

- BP 1250 – Visitors/Outsiders
- BP 4111 – Recruitment and Selection
- AR 4112.6 – Personnel Files
- BP/AR/E 4112.9 – Employee Notifications
- BP 4119.1 – Civil and Legal Rights
- BP/AR 5022 – Student and Family Privacy Rights
- BP/AR 6112 – School Day
- BP 6163.1 - Library Media Centers
- BP/AR 6163.2 - Animal At School
- BP/AR 6164.6 - Identification and Education Under Section 504

December 16, 2014

Agenda

10. BOARD OF TRUSTEES

10.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Twelve Bridges High School
- Lincoln Crossing Elementary South/Facilities Update
- Foreign Exchange Students Criteria (*update from Kerry Callahan*)
- Community Information Breakfast (*Springtime*)

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➤ **January 20, 2015 7:00 P.M.**, Regular Meeting of the Board of Trustees – Glen Edwards School – Multi-Purpose Room

12. ADJOURNMENT

BOARD BYLAW 9320: Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Posted: 121214

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**DISCLOSURE
OF ACTION
TAKEN IN
CLOSED SESSION,
IF ANY**

Western Placer Unified School District

CLOSED SESSION AGENDA

Place: Lincoln High School – Library

Date: Tuesday, December 16, 2014

Time: 6:35 P.M.

1. LICENSE/PERMIT DETERMINATION
 2. SECURITY MATTERS
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 4. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
 5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
 6. LIABILITY CLAIMS
 7. THREAT TO PUBLIC SERVICES OR FACILITIES
 8. **PERSONNEL**
 - * PUBLIC EMPLOYEE APPOINTMENT
 - * PUBLIC EMPLOYEE EMPLOYMENT
 - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
 - * PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE
 - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
 9. **CONFERENCE WITH LABOR NEGOTIATOR**
 10. **STUDENTS**
 - * STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
 - * STUDENT PRIVATE PLACEMENT
 - * INTERDISTRICT ATTENDANCE APPEAL
 - * STUDENT ASSESSMENT INSTRUMENTS
 - * STUDENT RETENTION APPEAL, Pursuant to BP 5123
 - * DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION
-
1. **LICENSE/PERMIT DETERMINATION**
 - a. Specify the number of license or permit applications.
 2. **SECURITY MATTERS**
 - a. Specify law enforcement agency
 - b. Title of Officer,
 3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
 - a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.

- b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.
 - c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.
- 4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
 - a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
 - b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
- 5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
 - a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
 - b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
- 6. **LIABILITY CLAIMS**
 - a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
 - b. Agency claims against.
- 7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
 - a. Consultation with: specify name of law enforcement agency and title of officer.
- 8. **PERSONNEL:**
 - A. **PUBLIC EMPLOYEE APPOINTMENT**
 - a. Identify title or position to be filled.
 - B. **PUBLIC EMPLOYEE EMPLOYMENT**
 - a. Identify title or position to be filled.
 - C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
 - a. Identify position of any employee under review.
 - D. **PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/DISMISSAL/RELEASE**
 - a. It is not necessary to give any additional information on the agenda.
 - E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
 - a. No information needed
- 9. **CONFERENCE WITH LABOR NEGOTIATOR**
 - a. Name any employee organization with whom negotiations to be discussed are being conducted.
 - b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
 - c. Identify by name the agency's negotiator
- 10. **STUDENTS:**
 - A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
 - B. **STUDENT PRIVATE PLACEMENT**
 - a. Pursuant to Board Policy 6159.2
 - C. **INTERDISTRICT ATTENDANCE APPEAL**
 - a. Education Code 35146 and 48918
 - D. **STUDENT ASSESSMENT INSTRUMENTS**
 - a. Reviewing instrument approved or adopted for statewide testing program.
 - E. **STUDENT RETENTION/ APPEAL**
 - a. Pursuant to Board Policy 5123
 - F. **DISCLOSURE OF CONFIDENTIAL STUDENT RECORD INFORMATION**
 - a. Prevent the disclosure of confidential student information.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Bargaining Groups:

WPTA & CSEA Negotiations

Agency Negotiators:

Scott Leaman, Superintendent

Ryan Davis, Assistant Superintendent
of Personnel Services

Audrey Kilpatrick, Assistant Superintendent
Business and Operations

Kerry Callahan, Assistant Superintendent of
Educational Services

AGENDA ITEM AREA:

Disclosure of action taken in
closed session

REQUESTED BY:

Ryan Davis

Assistant Superintendent
of Personnel Services

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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SUBJECT:

PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/
DISMISSAL/RELEASE

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Ryan Davis
Assistant Superintendent of Personnel Services

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regards to Public Employee Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regards to Public Employee Discipline/Dismissal/Release.

**SPECIAL
ORDER
OF
BUSINESS**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
OATH OF OFFICE

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman,
District Superintendent

ENCLOSURES:
No

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 16, 2014

ROLL CALL REQUIRED:
No

BACKGROUND:

The District Superintendent will administer the Oath of Office to the uncontested Board of Trustees.

- Damian Armitage - Uncontested
- Brian Haley - Uncontested
- Kris Wyatt - Uncontested

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees accept the Oath of Office.

Certificate of Appointment and Oath of Office

STATE OF CALIFORNIA, } ss.
County of Placer

I, Jim McCauley, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that upon the conclusion of the candidate filing period for the November 4, 2014 Statewide Direct General Election, **Damian Armitage** was appointed to the office of **Western Placer Unified District, TA 3** for a term of 4 years in accordance with Section 5328 of the California Education Code.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 1st day of December, 2014.

Jim McCauley, County Clerk/Registrar of Voters
STATE OF CALIFORNIA } ss.
County of Placer

I, **Damian Armitage**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

4.1
Signature of person receiving Oath

Signature of person administering Oath

Title

Subscribed and sworn to before me, this _____ day of _____, 20____.

Certificate of Appointment and Oath of Office

STATE OF CALIFORNIA, }
County of Placer } ss.

I, Jim McCauley, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that upon the conclusion of the candidate filing period for the November 4, 2014 Statewide Direct General Election, **Brian Haley** was appointed to the office of **Western Placer Unified District, TA 2** for a term of **4** years in accordance with Section 5328 of the California Education Code.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 1st day of December, 2014.

Jim McCauley County Clerk/Registrar of Voters
STATE OF CALIFORNIA }
County of Placer } ss.

I, **Brian Haley**, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature of person receiving Oath

Signature of person administering Oath

Title

Subscribed and sworn to before me, this _____ day of _____, 20____

4.2

Certificate of Appointment and Oath of Office

STATE OF CALIFORNIA, } ss.
County of Placer

I, Jim McCauley, County Clerk-Recorder-Registrar of Voters in and for the County of Placer in the State of California, do hereby certify that upon the conclusion of the candidate filing period for the November 4, 2014 Statewide Direct General Election, Kris Wyatt was appointed to the office of Western Placer Unified District, TA 3 for a term of 4 years in accordance with Section 5328 of the California Education Code.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 1st day of December, 2014.

Jim McCauley, County Clerk/Registrar of Voters

STATE OF CALIFORNIA, } ss.
County of Placer

I, Kris Wyatt, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature of person receiving Oath

Signature of person administering Oath

Subscribed and sworn to before me, this _____ day of _____, 20____.

REORGANIZATION

OF

THE

BOARD OF

TRUSTEES

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Elect a:

- President
- Vice President
- Clerk

AGENDA ITEM AREA:

Reorganization of the Board of Trustees

REQUESTED BY:

Scott Leaman
District Superintendent

ENCLOSURES:

Board Bylaws 9100, 9121,
9123

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees shall hold an annual organization meeting within the time limits prescribed bylaw. Action will be taken to elect the following:

- President of the Board of Trustees
- Vice President of the Board of Trustees
- Clerk of the Board of Trustees

RECOMMENDATION:

Administration recommends the Board of Trustees hold its annual organization meeting and elects a President, Vice President and Clerk from among its members.

ORGANIZATION

Annual Organizational Meeting

The Board of Trustees shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint a secretary to the Board
3. Authorize signatures
4. Develop a schedule of regular meetings for the year
5. Develop a Board calendar for the year
6. Designate Board representatives

(cf. 9140 - Board Representatives)

(cf. 9320 - Meetings and Notices)

Election of Officers

The Board shall each year elect its entire slate of officers.

Legal Reference:

EDUCATION CODE

5017 *Term of Office*

35143 *Annual organizational meeting date, and notice*

35145 *Public meetings*

GOVERNMENT CODE

54953 *Meetings to be open and public; attendance*

ATTORNEY GENERAL OPINIONS

68 *Ops.Cal.Atty.Gen. 65 (1985)*

59 *Ops.Cal.Atty.Gen. 619, 621-622 (1976)*

PRESIDENT

The Board of Trustees shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9100 - Organization)

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. Restrict discussion to the question when a motion is before the Board
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and state clearly the results of the vote
9. Be responsible for the orderly conduct of all Board meetings

(cf. 9323 - Meeting Conduct)

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas

(cf. 9322 - Agenda/Meeting Materials)

3. Working with the Superintendent to ensure that Board members have necessary materials and information

PRESIDENT (continued)

4. Subject to Board approval, appointing and dissolving all committees

(cf. 9130 - Board Committees)

5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

6. Representing the district as governance spokesperson, in conjunction with the Superintendent

(cf. 1112 - Media Relations)

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Legal Reference:

EDUCATION CODE

35022 President of the board

35143 Annual organizational meetings; dates and notice

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

Board Presidents' Handbook, revised 2002

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

CSBA: <http://www.csba.org>

CLERK

The Board of Trustees shall elect a clerk from its own membership at the annual organizational meeting. (Education Code 35143)

(cf. 9100 - Organization)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign documents on behalf of district as directed by the Board.
4. Serve as presiding officer in the absence of the president and vice president

(cf. 9121 - President)

5. Notify Board members and members-elect of the date and time for the annual organizational meeting
6. Perform any other duties assigned by the Board

Legal Reference:

EDUCATION CODE

17593 Repair and supervision of property (duty of district clerk)

35038 Appointment of clerk by county superintendent of schools

35039 Dismissal of clerk

35121 Appointment of clerk in certain city and high school districts

35143 Annual organizational meetings

35250 Duty to keep certain records and reports

38113 Duty of clerk (re provision of school supplies)

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardmanship, 1996

WEB SITES

CSBA: <http://www.csba.org>

Bylaw
adopted: September 4, 2007
revised: September 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

5.1.4

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Appoint a Secretary to the
Board of Trustees

AGENDA ITEM AREA:

Reorganization of the Board of
Trustees

REQUESTED BY:

Board of Trustees

ENCLOSURES:

Board Bylaws 9122

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees shall hold an annual organization meeting within the time limits prescribed bylaw. Action will be taken to appoint a Secretary to the Board of Trustees. According to Board Bylaw 9122, the Superintendent shall act as Secretary of the Governing Board.

RECOMMENDATION:

Administration recommends the Board of Trustees appoint Superintendent Scott Leaman as Secretary of the Board.

SECRETARY

The Board of Trustees shall appoint the Superintendent to serve as secretary to the Board. The secretary to the Board shall be responsible for maintaining an accurate and complete record of all Board proceedings and shall:

1. Prepare, distribute and maintain the Board agenda

(cf. 9322 - Agenda/Meeting Materials)

2. Record, distribute and maintain the Board minutes

(cf. 9324 - Minutes and Recordings)

3. Maintain Board records and documents

4. Conduct official correspondence for the Board

5. As directed by the Board, sign and execute official papers

6. Perform other duties as assigned by the Board

(cf. 2111 - Superintendent Governance Standards)

Legal Reference:

EDUCATION CODE

35025 Secretary and bookkeeper

35143 Annual organizational meetings; dates and notice

35250 Duty to keep certain records and reports

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

CSBA: <http://www.csba.org>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Authorization of Signatures

AGENDA ITEM AREA:

Reorganization of the Board of Trustees

REQUESTED BY:

Scott Leaman
District Superintendent

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Board Bylaw 9100 state the Board of Trustees shall hold an annual organization meeting within the time prescribed by law. As per Board Bylaw 9100, the Board of Trustees will authorize district officials as those who are authorized to sign district documents. Those officials are:

- Scott Leaman, District Superintendent
- Kerry Callahan, Deputy Superintendent of Educational Services
- Audrey Kilpatrick, Assistant Superintendent of Business & Operations
- Ryan Davis, Assistant Superintendent of Personnel Services
- Carrie Carlson, Director of Business Services

ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approve the above listed as authorized signers.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Develop a Schedule of Regular Meetings of 2015

AGENDA ITEM AREA:

Reorganization of the Board of Trustees

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Board Bylaw 9100 states the Board of Trustees must annually develop a Schedule of regular meetings for the upcoming year.

RECOMMENDATION:

Administration recommends the Board of Trustees adopt the 2015 Board of Trustee meeting schedule.

BOARD OF TRUSTEE MEETING SCHEDULE FOR 2015

The Board of Trustees Meet the First and Third Tuesday of each Month
All Meetings begin at 7:00 p.m.

First meeting of the month will be held at the Performing Arts Theater at Lincoln High School, the Second meeting of the month is usually designated to a school site, on a every other month basis, see

"Second Meeting of Month" schedule.

(See schedule below)

<u>JANUARY</u> Tuesday, January 20, 2015	<u>JULY</u> NO FORMAL MEETINGS SCHEDULED FOR JULY (WORK STUDY SESSION AS NEEDED)
<u>FEBRUARY</u> Tuesday, February 3, 2015 Tuesday, February 17, 2015	<u>AUGUST</u> Tuesday, August 4, 2015 Tuesday, August 18, 2015
<u>MARCH</u> Tuesday, March 3, 2015 Tuesday, March 17, 2015	<u>SEPTEMBER</u> Tuesday, September 1, 2015 Tuesday, September 15, 2015
<u>APRIL</u> Tuesday, April 7, 2015 Tuesday, April 21, 2015	<u>OCTOBER</u> Tuesday, October 6, 2015 Tuesday, October 20, 2015
<u>MAY</u> Tuesday, May 5, 2015 Tuesday, May 19, 2015	<u>NOVEMBER</u> Tuesday, November 3, 2015 Tuesday, November 17, 2015 (Thanksgiving Week, Nov. 24-28)
<u>JUNE</u> Tuesday, June 2, 2015 Tuesday, June 16, 2015 (Public Hearing & Budget Adoption by 6/30/15)	<u>DECEMBER</u> Tuesday, December 1, 2015 Tuesday, December 15, 2015 (Winter Break, Dec. 22-Jan. 5)

BOARD OF TRUSTEES SITE PRESENTATIONS

Site Meetings will contain:

PUPILS (board recognition of excellence selected by site)

PARENTS (board report from SBLT and/or parents)

PROGRAM (Focus on one program at the site)

2014-2015 School Year Meetings

(Meeting Locations subject to change due to district calendar)

DATES	LOCATION	SCHOOL REPORTING
January 21, 2014	Lincoln High School 790 J Street, Lincoln	Lincoln High School
February 18, 2014	Phoenix High School 870 J Street, Lincoln	Phoenix High School
March 18, 2014	Creekside Oaks Elementary School 2030 First Street, Lincoln	Creekside Oaks Elementary
May 20, 2014	Carlin C. Coppin School 150 East 12th Street, Lincoln	Carlin C. Coppin School
October 21, 2014	Twelve Bridges Middle School 770 Westview Drive, Lincoln	Twelve Bridges Middle School
November 18, 2014	Foskett Ranch Elementary 1561 Joiner Parkway, Lincoln	Foskett Ranch Elementary
January 20, 2015	Glen Edwards Middle School 204 L Street, Lincoln	Glen Edwards Middle School
March 17, 2015	Twelve Bridges Elementary 2450 Eastridge Drive, Lincoln	Twelve Bridges Elementary
May 19, 2015	First Street Elementary 1400 First Street, Lincoln	First Street Elementary
October 20, 2015	Lincoln Crossing Elementary 635 Groveland Lane, Lincoln	Lincoln Crossing Elementary
November 17, 2015	Sheridan Elementary 4730 H Street, Sheridan	Sheridan Elementary School

Adopted: 12/17/2013

5.4.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Committee Assignments

AGENDA ITEM AREA:

Reorganization of the Board of Trustees

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

Board of Trustees will assign following committee assignments.

- Education Foundation (2)
- Farm Foundation (2)
- Wellness Committee (1)
- Board Policy (1)
- School Committee (Collaborative Planning Group) (2)

RECOMMENDATION:

Administration recommends the Board of Trustees accept committee assignments.

CONSENT

AGENDA

ITEMS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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SUBJECT:

Classified Personnel Report

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Ryan Davis

Assistant Superintendent, Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General Fund/Categorical

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

6.1

WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT

December 16, 2014

CLASSIFIED/MANAGEMENT

NEW HIRES

1. Name:	Linda Abel	Effective:	12/11/14
Position:	Cafeteria Site Cashier	Site:	Carlin C. Coppin Elementary
Salary:	CSEA, Range 14, Step A		Replacement
Hours:	3 Hours/Day		
Days:	10 Months/Year		

ADDITIONAL POSITIONS

1. Name:	Hunter Dora	Effective:	12/2/14
Position:	Grant Funded Inst. Aide	Site:	Glen Edwards Middle School
Salary:	Range 1, Step A		Replacement
Hours:	2.75 Hours/Day		
Days:	10 Months/Year		

6.1.1

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

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SUBJECT:

2014-15 First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

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

In certifying the 2014-15 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Staff recommends the Board of Trustees certify the First Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

The First Interim report provides the Board with an opportunity to review the initial budget assumptions in conjunction with the first four months of actuals, and modify the budget to reflect new information.

BUDGET ASSUMPTIONS:

The following budget assumptions were used to prepare the First Interim report and MYPs. PCOE provided districts with a Common Message letter (attached) outlining basic assumptions for First Interim reports. With the passage of the State budget and the new LCFF funding formula, budget projections were updated and incorporated into the District's First Interim budget. WPUSD also incorporated projection information from Fiscal Crisis and Management Assistance Team (FCMAT) and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district.

The technical details of how to calculate Local Control Funding Formula (LCFF) entitlements are becoming routine with the benefit of a full year of implementation, the California Department of Education's (CDE) 2013-14 P2 certification, and continued refinements to the FCMAT LCFF Calculator. Nonetheless, the fiscal operating environment for districts remains somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections.

PCOE has recommended that each district use State Dept. of Finance (DOF) gap funding percentages as estimated by DOF and provided in the FCMAT LCFF Calculator. Additionally, PCOE is recommending that each district maintain a reserve level in excess of their required reserve, no less than the new gap funding for the subsequent fiscal year. As this is only a recommendation, each district must assess their combined general fund reserve as a percentage of total General Fund expenditures for each year. District assumptions for the 2014-15 budget year and future multi-years are conservative with projected LCFF GAP funding estimates based on the DOF estimates and projected COLAs.

Current year revenues include the LCFF funding reduction adjustment for loss by approximately 140 students from the projected enrollment at the Adopted Budget for the current year.

It assumes property taxes will remain relatively stable and there will be a 1 percent increase in enrollment based on prior year historical rates with an ADA percentage yield of 95.5% for 2015-16 forward. For the 2014-15 school year, the District will be LCFF funded with the declining enrollment funding model, and funded with our 2013-14 actual ADA even though our 2014-15 ADA will be less than the 2013-14 actual ADA. This allows a one year financial cushion, whereby the District does not have to incur that whole funding loss in one year and give it time to grow out of the decline.

Expenditures include the increased statutory PERS and STRS rates for the current year and next two years.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2014-15 First Interim Notes

The major revenue and expenditure changes in the assumptions from First Interim are highlighted:

	13/14 Unaudited Actuals	14/15 Adopted Budget	14/15 First Interim	15/16 Projection	16/17 Projection	
REVENUE						
Enrollment	6,712	6,801	6,658	6,725	6,792	Based on 14/15 Actual Enrollment
ADA Yield	96.1%	95.5%	95.5%	95.5%	95.5%	Based on Historical Rates
ADA	6,452	6,522	6,425	6,449	6,513	
% Increase (Decrease) Enrollment	1.7%	2.6%	-0.8%	1.0%	1.0%	Based on Historical Rates
# Increase (Decrease) Enrollment	114	89	(54)	67	67	
Prior Year Funded ADA	6,299	6,452	6,452	6,425	6,449	
Statutory COLA %	1.565%	0.85%	0.85%	2.19%	2.14%	Per PCOE First Interim Common Message
LCFF Entitlement Factors:						
Base Grant with COLA Grades K-3	\$6,952	\$7,012	\$7,012	\$7,165	\$7,318	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 4-6	\$7,056	\$7,117	\$7,116	\$7,272	\$7,428	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 7-8	\$7,266	\$7,328	\$7,328	\$7,489	\$7,649	Dept of Finance/LCFF Calculator
Base Grant with COLA Grades 9-12	\$8,419	\$8,491	\$8,491	\$8,677	\$8,862	Dept of Finance/LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	\$942	\$950	\$950	\$971	\$992	Dept of Finance/LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Dept of Finance/LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Dept of Finance/LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Dept of Finance/LCFF Calculator
LCFF Gap Closed Percentage	11.78%	28.05%	29.56%	20.68%	25.48%	Per PCOE First Interim Common Message
Funded RL / LCFF per ADA	6,195.41	6,781.56	6,838.36	7,192.06	7,588.43	FCMAT LCFF Calculator
Est. Revenue Limit/ LCFF Funding	39,967,740	44,229,447	44,119,760	46,401,701	48,444,610	FCMAT LCFF Calculator
Property Tax change	9.15%	1.00%	8.54%	1.00%	1.00%	
Est. Property Taxes Net In-Lieu	34,800,322	35,002,011	37,772,304	38,150,027	38,531,527	FCMAT LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE First Interim Common Message
Categorical COLA	1.565%	0.85%	0.85%	2.19%	2.14%	Per SSC Dashboard Adopted State Budget
Lottery Unrestricted/ADA	\$ 124.00	\$126.00	\$128.00	\$128.00	\$128.00	Per SSC Dashboard Adopted State Budget
Lottery Restricted/ADA	\$ 30.00	\$30.00	\$34.00	\$34.00	\$34.00	Per SSC Dashboard Adopted State Budget
EXPENDITURES						
Certificated New Hires	0.0FTE	6.20FTE	6.20FTE	2.0 FTE	2.0 FTE	Based on 14-15 Position Control
Estimated Retirements	0.0FTE	3.0 FTE	3.0 FTE	0.0FTE	0.0 FTE	Based on Current Notifications
Reductions in Staffing	0.0FTE	0.0FTE	0.0FTE	0.0FTE	0.0 FTE	
Staffing Ratios:						
Kindergarten	25:1	25:1	25:1	25:1	25:1	
1-3	28:1	28:1	28:1	28:1	28:1	
4-5	31:1	31:1	31:1	31:1	31:1	
6-8	26:1	26:1	26:1	26:1	26:1	
9-12	29:1	29:1	29:1	29:1	29:1	14/15 MOU Class-Size
Certificated Step/Column	2.10%	2.10%	2.10%	2.10%	2.10%	
Classified new Hires	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Estimated Retirements	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Reductions in Staffing	0.0 FTE	0.0FTE	0.0FTE	0.0FTE	0.0FTE	
Classified Step/Column	1.00%	1.00%	1.00%	1.00%	1.00%	
Health Benefits	2.6%	0.0%	0.0%	0.0%	0.0%	
CalPERS Employer Rate	11.442%	11.771%	11.771%	12.60%	15.00%	Per SSC Dashboard Adopted State Budget
CalSTRS Employer Rate	8.25%	9.50%	8.88%	10.73%	12.58%	Per SSC Dashboard Adopted State Budget
Budget Reductions	(2,442,000)	(1,249,000)	(1,249,000)	-	-	
Transfers Out	38,360	23,000	23,000	773,000	23,000	
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Deferred Maintenance Reserve	1,320,915	1,696,131	1,227,665	1,227,665	1,227,665	
Site Allocations:						
Elementary	31.66	31.66	31.66	31.66	31.66	
Middle School	39.77	39.77	39.77	39.77	39.77	
High School	56.93	56.93	56.93	56.93	56.93	
SLIG K-6	8.14	8.11	8.11	8.11	8.11	
SLIG 7-8	3.49	3.48	3.48	3.48	3.48	
MAA	-	-	-	-	-	
Lottery per teacher	250.00	750.00	750.00	500.00	500.00	

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

2014-15 expenditures assumptions also include the Board approved one-time budget reductions totaling approximately \$1,249,000 million that did not require negotiations.

2014-15 Board Approved Budget Reductions/Adjustments

	Proposed Amount	Proposed Action	Comments	One-Time
Programs & Services	\$150,000	Sweep additional Instructional Materials budget allocations as District will be using one-time State Common Core funds to support the 2014-15 District Math adoption.		X
Programs & Services	\$124,000	Fund District Staff Development Day with Federal and LCFF Supplemental program funds for qualified staff development activities.		X
Technology	\$225,000	Suspend the computer replacement fund for one additional year.	\$75,000 remaining in budget to support technology budget	X
Reserves	\$750,000	Count the \$750,000 wetland reserve as part of the reserve for economic uncertainty.	Transfer back in 2015-16 school year.	X

**Total Proposed
Budget Reductions 1,249,000**

The District is using any available unassigned unrestricted Fund Balances reserves towards offsetting the 2014-15 structural deficit while maintaining the required 3% Reserve for Economic Uncertainties.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

The District's 2013-14 First Interim General Fund Budget is presented as follows:

	First Interim		
	Unrestricted	Restricted	Combined
Revenue			
LCFF Funding	44,119,760	677,528	44,797,288
Federal Revenue	1,170	3,000,998	3,002,168
State Revenue	1,489,851	3,326,631	4,816,482
Local Revenue	1,067,661	2,758,275	3,825,936
Total Revenue	46,678,442	9,763,432	56,441,874
Expenditures			
Certificated Salaries	21,289,640	4,476,039	25,765,679
Classified Salaries	4,783,241	2,514,295	7,297,536
Benefits	8,581,638	2,576,852	11,158,490
Books and Supplies	2,343,896	2,340,846	4,684,742
Other Services & Oper. Exp	3,328,145	1,713,819	5,041,964
Capital Outlay	111,762	2,020,621	2,132,383
Other Outgo 7xxx	1,923,238	-	1,923,238
Transfer of Indirect 73xx	(800,260)	692,040	(108,220)
Total Expenditures	41,561,300	16,334,512	57,895,812
Deficit/Surplus	5,117,142	(6,571,080)	(1,453,938)
Transfers In	-	-	-
Transfers out	(23,360)	-	(23,360)
Contributions to Restricted	(4,839,939)	4,839,939	-
Net increase (decrease) in Fund Balance	253,843	(1,731,141)	(1,477,298)
Beginning Balance	5,516,482	1,825,851	7,342,333
Prior Period Adjustment (Restatements)	-	-	-
Ending Fund Balance	5,770,325	94,710	5,865,035
Components of Ending Fund Balance			
Revolving Fund	5,000	-	5,000
Prepaid Expenditures	-	-	-
Reserve for Unrestricted Carryover	-	-	-
Restricted Designations	-	94,710	94,710
Economic Uncertainty @ 3%	1,737,575	-	1,737,575
Economic Uncertainty surplus/(shortfall)	100,000	-	100,000
Deferred Maintenance Reserve	1,227,665	-	1,227,665
Potential GSA Funding Loss 14/15, 15/16, 16/17	462,935	-	462,935
LCFF Supplemental Required Increase Spending	-	-	-
Reserve for Charter Technical Assistance Costs	93,646	-	93,646
Reserve - Proj. Subsequent Yr LCFF GAP Funding	2,143,504	-	2,143,504
Total Ending Fund Balance	5,770,325	94,710	5,865,035

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

State Adopted Budget vs. First Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's Adopted Budget and First Interim Budget are as follows. Those changes are reflected in the table below and summarized in the comments.

The total net change to revenues has increased by a net \$3.5 million due primarily for the increased GAP funding percentage with the State budget passage, loss in enrollment funding, recording of deferred federal programs and new state grants approvals after the Adopted Budget. Expenditures have increased by approximately \$3.2 million due to prior year unspent site and program carryover balances, establishment of the California Career Pathways Grant budget and additional special education staffing and support costs. At First Interim, expenditures are budgeted to exceed revenues by \$1.4 million, leaving an ending combined fund balance (unrestricted and restricted programs) of \$5.8 million or 10.1%. The variances are numbered 1 through 11 in the last column of the table and are detailed on the following page.

	Adopted Budget 2014-15 Combined	First Interim 2014-15			Adopted vs. First Interim \$ Difference	
		Unrestricted	Restricted	Combined		
Revenue						
LCFF Funding	44,872,917	44,119,760	677,528	44,797,288	(75,629)	1
Federal Revenue	2,319,195	1,170	3,000,998	3,002,168	682,973	2
State Revenue	2,049,829	1,489,851	3,326,631	4,816,482	2,766,653	3
Local Revenue	3,629,667	1,067,661	2,758,275	3,825,936	196,269	4
Total Revenue	52,871,608	46,678,442	9,763,432	56,441,874	3,570,266	
Expenditures						
Certificated Salaries	25,694,200	21,289,640	4,476,039	25,765,679	71,479	5
Classified Salaries	7,234,622	4,783,241	2,514,295	7,297,536	62,914	6
Benefits	11,350,456	8,581,638	2,576,852	11,158,490	(191,966)	7
Books and Supplies	2,435,066	2,343,896	2,340,846	4,684,742	2,249,676	8
Other Services & Oper. Exp	4,050,618	3,328,145	1,713,819	5,041,964	991,346	9
Capital Outlay	95,250	111,762	2,020,621	2,132,383	2,037,133	10
Other Outgo 7xxx	2,228,238	1,923,238	-	1,923,238	(305,000)	11
Transfer of Indirect 73xx	(110,902)	(800,260)	692,040	(108,220)	2,682	
Total Expenditures	52,977,548	41,561,300	16,334,512	57,895,812	4,918,264	
Deficit/Surplus	(105,940)	5,117,142	(6,571,080)	(1,453,938)	(1,347,998)	
Transfers In	-	-	-	-	-	
Transfers out	(23,360)	(23,360)	-	(23,360)	-	
Contributions to Restricted	-	(4,839,939)	4,839,939	-	-	
Net increase (decrease) in Fund Balance	(129,300)	253,843	(1,731,141)	(1,477,298)	(1,347,998)	
Beginning Balance	5,901,285	5,516,482	1,825,851	7,342,333	1,441,048	
Prior Period Adjustment (Restatements)	-	-	-	-	-	
Ending Fund Balance	5,771,985	5,770,325	94,710	5,865,035	93,050	
Components of Ending Fund Balance						
Revolving Fund	5,000	5,000	-	5,000	-	
Prepaid Expenditures	389,133	-	-	-	(389,133)	
Reserve for Unrestricted Carryover	500,000	-	-	-	(500,000)	
Wetlands Reserve Designation	-	-	-	-	-	
Restricted Designations	60,266	-	94,710	94,710	34,444	
Economic Uncertainty @ 3%	1,590,027	1,737,575	-	1,737,575	147,548	
Economic Uncertainty surplus/(shortfall)	98,391	100,000	-	100,000	1,609	
Deferred Maintenance Reserve	1,696,418	1,227,665	-	1,227,665	(468,753)	
Potential GSA Funding Loss	-	462,935	-	462,935	462,935	
LCFF Supplemental Required Increase Spending	-	-	-	-	-	
Reserve for Charter Technical Assistance Costs	-	93,646	-	93,646	93,646	
Reserve - Proj. Subsequent Yr LCFF GAP Funding	1,400,000	2,143,504	-	2,143,504	743,504	
Reserve for WPTA Concession Payback - 14/15	32,750	-	-	-	(32,750)	
Total Ending Fund Balance	5,771,985	5,770,325	94,710	5,865,035	93,050	

WESTERN PLACER UNIFIED SCHOOL DISTRICT

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2014-15 First Interim Notes

Major Changes to Fund Balance since State Budget - 2014-15 First Interim Report

Budgeted Deficit Spending at Adopted Budget		(\$129,300)
Revenues		
LCFF Funding		
Increase in 14-15 gap funding	210,000	
Loss of ADA	(320,000)	
Increase in AB602 Special Education property tax revenues	35,000	
Total Revenue Limit changes		(75,000) 1
Federal Revenue		
Carryover of prior year unspent allocations	595,000	
Increase in federal program revenues	90,000	
Total Federal Revenue Changes		685,000 2
State Revenue		
Updated lottery revenues	55,000	
One-time mandated cost prior-years repayment	430,000	
CA Career Pathways Grant	2,280,000	
Total State Revenue changes		2,765,000 3
Local Revenue		
Microsoft voucher funds	140,000	
SIG Safety Credits	10,000	
Miscellaneous local revenues and reimbursements	45,000	
Total Local Revenue changes		195,000 4
Total Change in Revenues		\$3,570,000
Expenditures		
Certificated Salaries		
Addition of teacher and counselor for CA Career Pathways grant	130,000	
Addition of 2.0 FTE Special Ed teachers for new SDC classes		
(in excess of contingency budget)	55,000	
Close vacant Speech Pathologist position (use NPA)	(65,000)	
Final 14-15 position control adjustments	(45,000)	
Total Certificated Salaries changes		75,000 5
Classified Salaries		
Eliminate 1.0 ISP	(20,000)	
CA Career Pathways Grant Facilities Clerk	75,000	
Final 14-15 position control adjustments	10,000	
Total Classified		65,000 6
Benefits		
STRS Adjustment based on 8.88% rate instead of 9.25%	(115,000)	
Final 14-15 position control adjustments	(75,000)	
Total Benefits		(190,000) 7
Books and Supplies		
Increase in lottery revenues	55,000	
C/O of prior year unspent textbook, categorical & co-curricular		
allocations	2,115,000	
CA California Career Pathways Grant	80,000	
Total Books and Supplies		2,250,000 8
Services & Other Operating Expenditures		
C/O of prior year unspent categorical & co-curricular allocations	330,000	
Increase in nonpublic schools budget	300,000	
Increase in nonpublic agencies budget	120,000	
Use of NPA for certificated staffing leaves	80,000	
Increase in utilities budgets	50,000	
Budget deferred maintenance expenditures	50,000	
Medi-Cal expenditures approved by collaborative	25,000	
Other miscellaneous increases	25,000	
CA California Career Pathways Grant	10,000	
Total Services and Other Operating Costs		990,000 9
Capital Outlay		
CA California Career Pathways Grant	1,880,000	
RDA Facilities funds carryover	130,000	
Transportation van (funded by decrease in Transportation staffing)	25,000	
Total Capital Outlay		2,035,000 10
Other Outgo (decrease in PCOE billback due to less students in County program)		(305,000) 11
Total Change in Expenditures		\$4,920,000
Rounding		\$2,002
Total Change in Budgeted FB		(\$1,347,998)
Budgeted Deficit Spending at First Interim		(\$1,477,298)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

Multi-Year Projections:

The multi-year projections provide a view of the current year (2014-15) budget and the next two years' budget plan (2015-16 and 2016-17). They are built with assumptions provided by PCOE Common Message, School Services of California, The State Dept of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Budget planning in our current economic climate can be difficult due to the many moving parts, LCFF GAP funding allocations, the state economic recovery and federal budget projections. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal sequestration and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Western Placer has worked towards taking a balanced approach to manage the state-imposed budget cuts of the past several years and the new LCFF funding model. The primary interest of the Board of Trustees and the various district constituencies has been to maintain jobs and maintain a positive certification.

	First Interim	Projection			Projection		
	2014-15 Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue							
LCFF Funding	44,797,288	46,578,686	677,528	47,256,214	49,585,421	677,528	50,262,949
Federal Revenue	3,002,168	1,170	2,329,422	2,330,592	1,170	2,329,422	2,330,592
State Revenue	4,816,482	1,059,851	1,030,055	2,089,906	1,059,851	1,030,055	2,089,906
Local Revenue	3,825,936	1,028,302	2,618,275	3,646,577	1,028,302	2,618,275	3,646,577
Total Revenue	56,441,874	48,668,009	6,655,280	55,323,289	51,674,744	6,655,280	58,330,024
Expenditures							
Certificated Salaries	25,765,679	21,996,522	4,306,016	26,302,538	22,595,449	4,396,442	26,991,892
Classified Salaries	7,297,536	4,833,073	2,456,037	7,289,110	4,883,404	2,504,368	7,387,772
Benefits	11,158,490	9,212,479	2,632,049	11,844,528	9,876,523	2,785,013	12,661,536
Books and Supplies	4,684,742	2,033,896	1,197,751	3,231,647	2,033,896	1,235,603	3,269,499
Other Services & Oper. Exp	5,041,964	2,983,145	1,110,594	4,093,739	2,983,145	1,127,221	4,110,366
Capital Outlay	2,132,383	111,762	10,621	122,383	86,762	10,621	97,383
Other Outgo 7xxx	1,923,238	1,923,238	-	1,923,238	1,559,439	-	1,559,439
Transfer of Indirect 73xx	(108,220)	(670,251)	562,031	(108,220)	(670,251)	562,031	(108,220)
Total Expenditures	57,895,812	42,423,864	12,275,099	54,698,964	43,348,367	12,621,300	55,969,667
Deficit/Surplus	(1,453,938)	6,244,145	(5,619,819)	624,325	8,326,376	(5,966,020)	2,360,356
Transfers In	-	-	-	-	-	-	-
Transfers out	(23,360)	(773,360)	-	(773,360)	(23,360)	-	(23,360)
Contributions to Restricted	-	(5,657,672)	5,657,672	-	(5,966,020)	5,966,020	-
Net increase (decrease) in Fund Balance	(1,477,298)	(186,887)	37,852	(149,035)	2,336,996	0	2,336,996
Beginning Balance	7,342,333	5,770,325	94,710	5,865,035	5,583,438	132,562	5,716,000
Prior Period Adjustment (Restatements)	-	-	-	-	-	-	-
Ending Fund Balance	5,865,035	5,583,438	132,562	5,716,000	7,920,434	132,562	8,052,997
Components of Ending Fund Balance							
Revolving Fund	5,000	5,000	-	5,000	5,000	-	5,000
Prepaid Expenditures	-	-	-	-	-	-	-
Reserve for Unrestricted Carryover	-	-	-	-	-	-	-
Wetlands Reserve Designation	-	-	-	-	-	-	-
Restricted Designations	94,710	-	132,562	132,562	-	132,562	132,562
Economic Uncertainty @ 3%	1,737,575	1,664,170	-	1,664,170	1,679,791	-	1,679,791
Economic Uncertainty surplus/(shortfall)	100,000	100,000	-	100,000	1,236,245	-	1,236,245
Deferred Maintenance Reserve	1,227,665	1,227,665	-	1,227,665	1,227,665	-	1,227,665
Potential GSA Funding Loss	462,935	674,575	-	674,575	893,023	-	893,023
LCFF Supplemental Required Increase Spending	-	479,268	-	479,268	959,970	-	959,970
Reserve for Charter Technical Assistance Costs	93,646	193,646	-	193,646	293,646	-	293,646
Reserve - Proj. Subsequent Yr LCFF GAP Funding	2,143,504	1,239,115	-	1,239,115	1,625,095	-	1,625,095
Total Ending Fund Balance	5,865,035	5,583,438	132,562	5,716,000	7,920,434	132,562	8,052,997

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes

2014-15 Budget Year

Although an increase of approximately \$4.1 million of LCFF GAP Funding base and supplemental funding is projected for the 2014-15 fiscal year, based on the DOF gap funding percentages, PCOE Common Message recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding. The District is reserving a portion (\$2.1 million) of projected \$2.3 million 2015-16 GAP funding from 2014-15 estimated Fund Balance reserves.

LCFF Funding has been adjusted to reflect the Declining Enrollment Adjustment model as the District will be funded with the 2013/14 ADA for the 2014-15 fiscal year. Furlough days included in the 2013-14 budget have been removed from the 2014-15 budget. No salary increases are budgeted in the 2014-15 budget year. The budget for STRS benefit payments has been adjusted to increase the employer's contribution rate with the State budget approval.

The Board has recommended a 5.00% Unrestricted General Fund Reserve for Economic Uncertainty, 2.00% beyond the State requirement. While the 2014-15 combined unassigned Unrestricted General Fund Reserve equates to 10.1% it is important to note that it also includes specific designated reserves noted below. The Deferred Maintenance Reserve is \$1.2 million and is reserved for future District roofing needs. Also, a potential loss of GSA funding totaling \$462,935 has been reserved from the Unrestricted Fund Balance. The average for unified school districts within the State is 14.81%.

Details of the 2014-15 Unrestricted Fund balances Reserves are listed below:

<u>Components of Ending Fund Balance</u>	
Revolving Fund	5,000
Prepaid Expenditures	-
Reserve for Unrestricted Carryover	-
Restricted Designations	94,710
Economic Uncertainty @ 3%	1,737,575
Economic Uncertainty surplus/(shortfall)	100,000
Deferred Maintenance Reserve	1,227,665
Potential GSA Funding Loss	462,935
LCFF Supplemental Required Increase Spending	-
Reserve for Charter Technical Assistance Costs	93,646
Reserve - Proj. Subsequent Yr LCFF GAP Funding	2,143,504
Total Ending Fund Balance	5,865,035

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

2015-16 Budget Year

Although an increase of approximately \$2.3 million of LCFF GAP base and supplemental funding is projected for the 2015-16 fiscal year, based on the DOF gap funding percentages, PCOE Common Message recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding. Therefore, the District is reserving a portion (\$1.2 million) of projected \$2.5 million 2016-17 GAP funding from 2015-16 estimated Fund Balance reserves.

The budget includes a projected increase in enrollment of 67 students (1.0% increase). Staffing for this growth is also included in the budget. The flexibility to reduce the Routine Restricted Maintenance program contribution to 1% ends effective July 1, 2015 when the 3% contribution requirement returns. The District has included additional expenditures of approximately \$645,000 to meet the 3% budget for this program in the 2015-16 budget projection. No salary increases are budgeted in the 2015-16 budget year. The budget for STRS and PERS benefit payments have been adjusted to increase the employer's contribution rate. All one-time revenues and expenditures have been removed from the budget.

The District is projecting slight deficit spending of approximately \$150,000. While the 2015-16 combined unassigned Unrestricted General Fund Reserve equates to 10.4% it is important to note that it also includes specific designated reserves noted below. Reserves are made for the Deferred Maintenance Reserve of \$1.2 million and the LCFF Subsequent Year's GAP Funding reserve of \$1.2 million. The reserve for potential cumulative loss of GSA funding is at \$674,575 representing 2014/15 and 2015/16. A reserve of \$479,268 for the Proportionality Percentage (MPP) of LCFF Supplemental Funds spending level has been made for the required increase in LCFF Supplemental Funds spending in this budget year and has been deducted from the Subsequent Year's GAP Funding reserve.

Details of 2015-16 Unrestricted Fund Balance Reserves are listed below:

<u>Components of Ending Fund Balance</u>	
Revolving Fund	5,000
Prepaid Expenditures	-
Reserve for Unrestricted Carryover	-
Wetlands Reserve Designation	-
Restricted Designations	-
Economic Uncertainty @ 3%	1,664,170
Economic Uncertainty surplus/(shortfall)	100,000
Deferred Maintenance Reserve	1,227,665
Potential GSA Funding Loss	674,575
LCFF Supplemental Required Increase Spending	479,268
Reserve for Charter Technical Assistance Costs	193,646
Reserve - Proj. Subsequent Yr LCFF GAP Funding	1,239,115
Total Ending Fund Balance	5,583,438

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

2016-17 Budget Year

Although an increase of approximately \$2.5 million of LCFF GAP base and supplemental funding is projected for the 2016-17 fiscal year, based on the DOF gap funding percentages, PCOE Common Message recommends that each district, as a minimum, maintain a reserve level in excess of their required reserve, no less than the subsequent year's GAP funding. Therefore, the District is reserving a portion (\$1.6 million) of projected \$2.5 million of Subsequent Year's 2016-17 GAP funding from 2016-17 estimated Fund Balance reserves.

The budget includes a projected increase in enrollment of 67 students (1.0% increase). Staffing for this growth is also included in the budget. No salary increases are budgeted in the 2016-17 budget year. The budget for STRS and PERS benefit payments have been adjusted to increase the employer's contribution rate. All one-time revenues and expenditures have been removed from the budget.

The District is projecting a balanced budget of approximately with 14.4% combined Unrestricted General Fund Reserve in 2016-17 by including all unassigned reserves, including the Deferred Maintenance Reserve of \$1.2 million and the Subsequent year's LCFF GAP Funding reserve \$1.6 million. The reserve for potential cumulative loss of GSA funding is at \$896,023 representing 2014/15 through 2016/17. A reserve of \$959,970 for the Proportionality Percentage (MPP) of LCFF Supplemental Funds spending level has been made for the required increase LCFF Supplemental Funds spending for both 2015-16 and this budget year. This \$959,970 reserve has been deducted from the Subsequent Year's GAP funding reserve.

Details of 2016-17 Unrestricted Fund Balances Reserves are listed below:

<u>Components of Ending Fund Balance</u>	
Revolving Fund	5,000
Prepaid Expenditures	-
Reserve for Unrestricted Carryover	-
Restricted Designations	-
Economic Uncertainty @ 3%	1,679,791
Economic Uncertainty surplus/(shortfall)	1,236,245
Deferred Maintenance Reserve	1,227,665
Potential GSA Funding Loss	893,023
LCFF Supplemental Required Increase Spending	959,970
Reserve for Charter Technical Assistance Costs	293,646
Reserve - Proj. Subsequent Yr LCFF GAP Funding	1,625,095
Total Ending Fund Balance	7,920,434

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

Local Control Funding Formula (LCFF)

The 2014-15 First Interim Budget reflects funding as calculated for the new Local Control Funding Formula (LCFF), which replaced the traditional Revenue Limit funding model. The LCFF is intended to correct historical inequities and increase flexibility, but it also brings new challenges, as districts must quickly adapt to a new funding model. In addition, many of the details and regulations of the new accountability structure are slowly evolving from the State Board of Education. On July 3, 2014, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2013-14 through 2016-17:

	Estimate 2013-14	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
LCFF Gap Funding Percentage	11.78%	12.00%	29.56%	20.68%	25.48%
Annual COLA	1.57%	1.57%	0.85%	2.19%	2.14%

Property Taxes

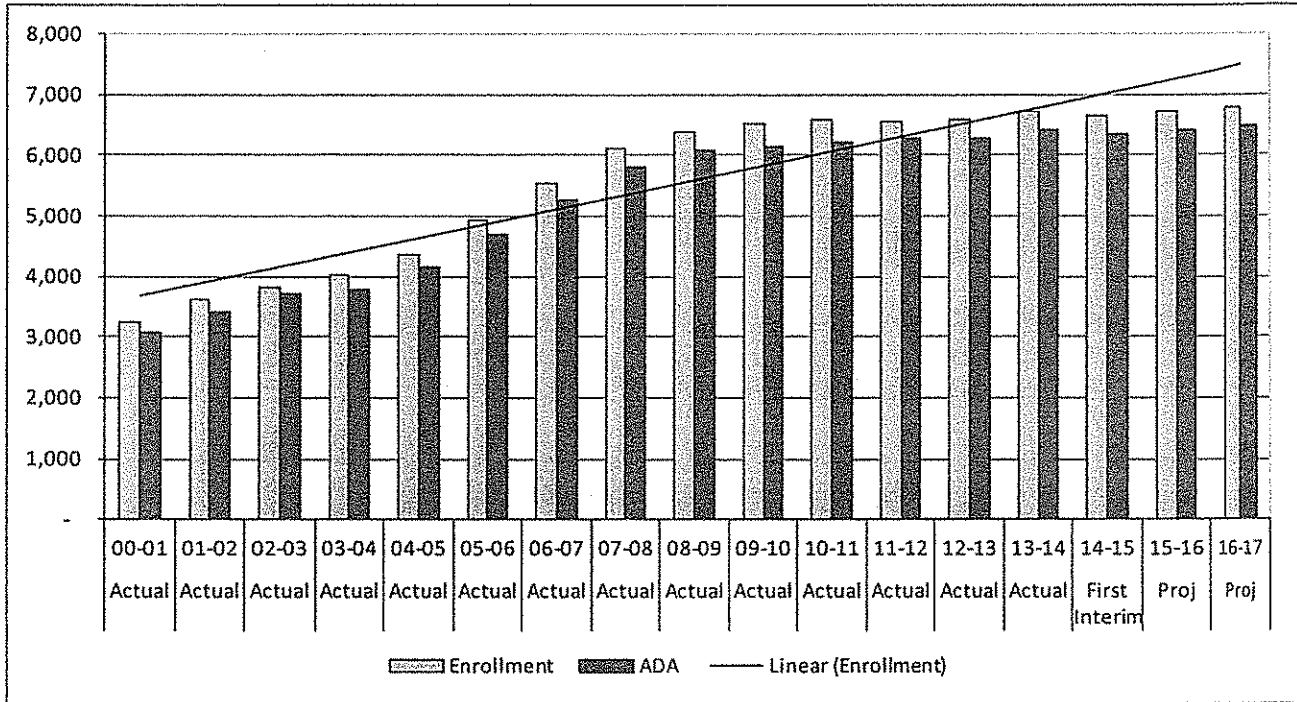
Property taxes revenues show stabilization and have begun a moderate growth since 2013-14. Property taxes in Placer County had fluctuated with a net decline for a number of years but we have seen an increase of approximately 8.7% in property tax receipts over the last two years. We continue to monitor property tax activity specifically in our district. Current projections indicate property taxes increased by over 8.5% for 2014-15, and a conservative 1% for the 2015-16 and 2016-17 fiscal years until we see continued increases in property tax receipts.

Enrollment and ADA

Before 2014-15, enrollment and ADA increased by 67% and 69% respectively over the last 10 years (2003-04 to 2013-14). For the 2014-15 school year, the District experienced a decline in actual enrollment at the K-5 grade level. The District is projecting total 2014-15 enrollment and ADA to be less than 2013-14 and therefore, due to the State declining enrollment safeguard, the District will be funded from the prior year ADA. Before 2014-15, over the last five years, the district experienced slow enrollment growth averaging approximately 1% while enrollment growth per year ranged from 5.3% to 12.4% for the six years before that. We will continue to follow the data and trends carefully and adjust our assumptions as appropriate. We have projected an enrollment increase of 69 students in fiscal year 2016-17, representing a 1% growth. The ADA rate is projected to move from 95.7% in the prior year to 95.5% in the 2014-15, 2015-16 and 2016-17 fiscal years based on current ADA rate trends.

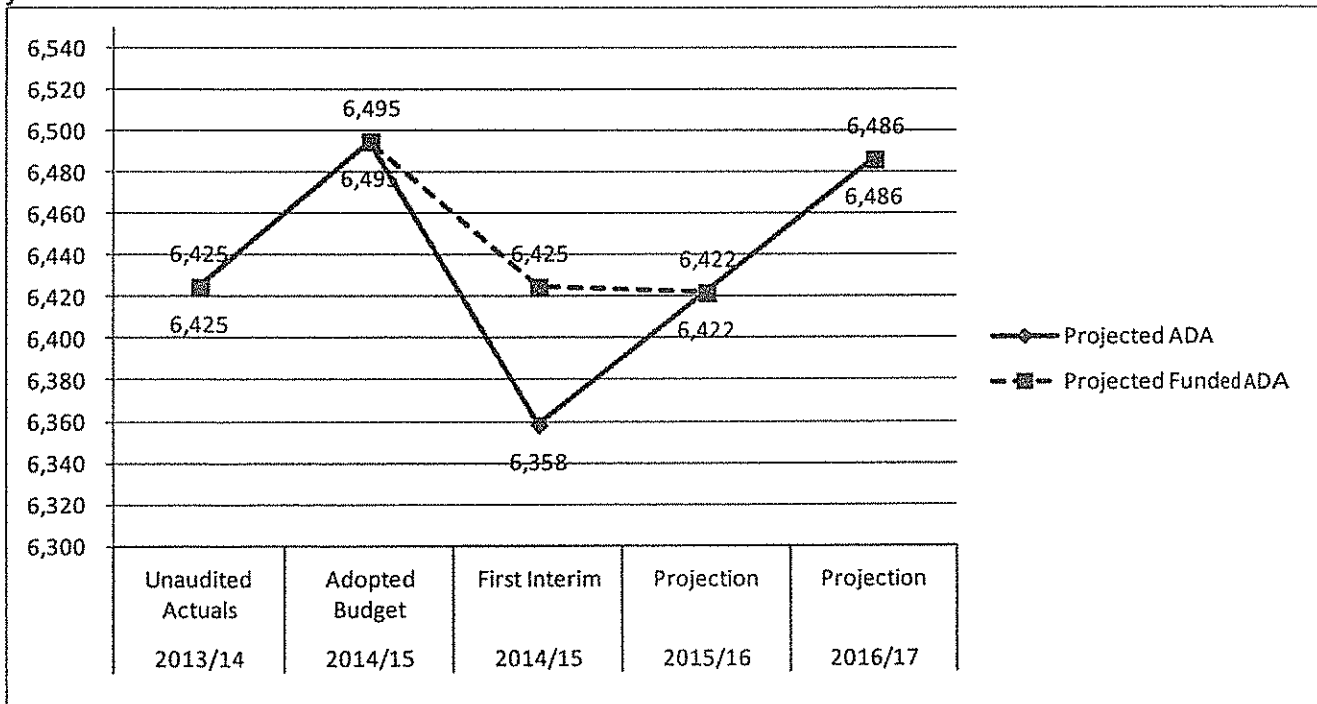
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The following chart shows historical and projected enrollment data:



Projected ADA vs. Funded ADA – Declining Enrollment Adjustment

The following graph shows how the District is funded when there is a decline in current year enrollment and ADA from the prior year. Districts are funded from the higher of their current year ADA or their prior year ADA.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Categorical Revenue

State categorical programs are increased by a .85% COLA for 2014-15. Federal categorical programs have been adjusted to reflect projected federal funding levels. The 2014-15 budget also reflects the carry forward of Federal, State and local unspent funds from 2013-14 into 2014-15, including Economic Impact Aid (EIA) and LCFF Supplemental funds.

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from Adopted budget to First Interim budget is summarized below.

***Contributions to Restricted Programs
2014-15 First Interim and 2014-15 Budget***

<u>Program</u>	<u>Resource</u>		<u>First Interim</u>	<u>Adopted Budget</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$972,197	\$937,807	\$34,390	Final position control adjustments
Spec Ed Pre-School	3315	*	\$54,237	\$53,631	\$606	
Spec Ed Pre-School	3320	*	\$18,260	\$17,577	\$683	
Special Education	6500	*	\$2,820,481	\$2,496,562	\$323,919	Net change due to teacher and aide classroom staffing increases and increases in NPS/NPA budgets \$355k, \$35k increase in AB602 revenues
Maintenance	8150		\$974,719	\$960,429	\$14,290	Final position control adjustments
Total Contribution to Restricted Programs			<u>\$4,839,894</u>	<u>\$4,466,006</u>	<u>\$373,888</u>	
PCOE Special Education						Reduction in students in County Special Education programs
Program Billback	0000	*	\$1,534,557	\$1,839,557	(\$305,000)	
Total Special Ed Contribution			\$5,399,732	\$5,345,134	\$54,598	

Cash

The 2014-15 adopted state budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the Great Recession, leaving an outstanding balance of \$897 million in K-12 deferrals. Further, the budget includes a trigger mechanism that will appropriate any additional funding resources attributable to the 2013-14 and 2014-15 fiscal years subsequent to the enactment of the budget for the purpose of retiring this remaining deferral balance. Pursuant to Education Code Section 14041.6(h), \$897 million is to be deferred from June 2015 principal apportionment warrants to July 2015. Actual K-12 principal apportionment cross fiscal year deferrals have declined by \$4.67 billion in 2014-15.

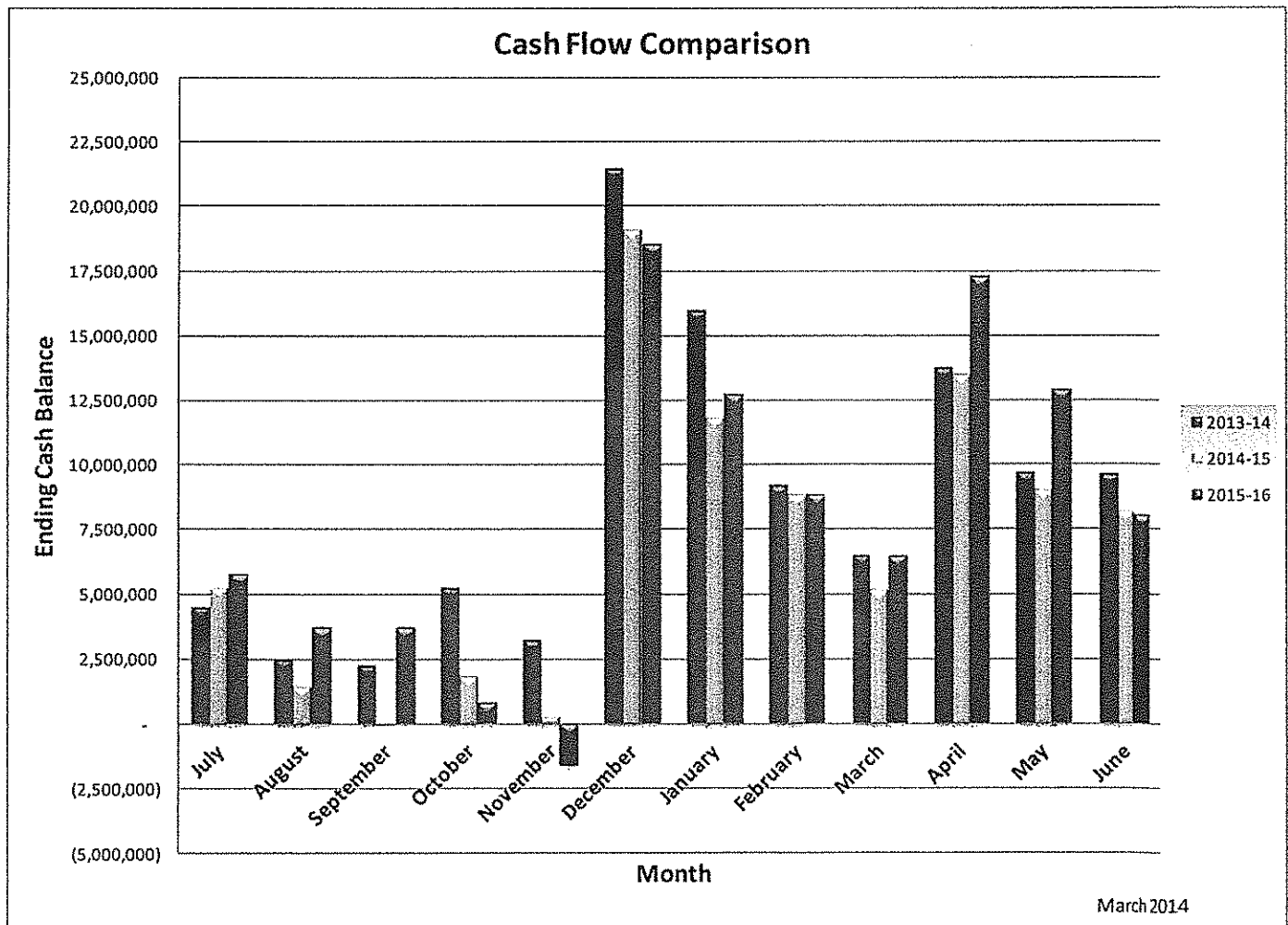
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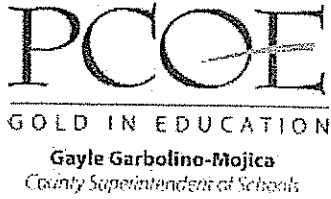
Even though the LCFF is projected to bring fiscal relief to LEAs, cash management is still essential. The district issued a TRANS (Tax Revenue Anticipation Note) of \$4 million in October 2014. This step was taken to handle the remaining cross-year cash deferral payments and property tax receipts three times a year. Although these changes have assisted the General Fund's cash balance reserves, as we spend down our reserves and continue to experience deficit spending, we will continue to have months with negative cash flow. We will review our borrowing options and select the approach that has the lowest financing costs.

The following chart shows our projected cash balance for the current year, including the 2014-15 TRANS, and projections for the next fiscal year are without a TRANS. After the 2015-16 fiscal year, the District is projecting to no longer deficit spend in future years. In 2015-16, without a TRANS issuance, we anticipate having negative cash for the one month preceding our property tax payments each year in December 2015. This is typical of districts that rely heavily on property taxes to backfill LCFF. The District will take the necessary steps to issue a TRANS in the budget year and future years if necessary for cashflow needs.



9.1.14

WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Common Message For Placer County LEA's

First Interim 2014-15

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

Introduction

The Placer County Common Message is intended to provide information and guidance to assist local educational agencies (LEAs) in developing their 2014-15 first interim reports. It contains updates related to the proposed changes to the Local Control Funding Formula (LCFF) expenditure regulations and the Local Control Accountability Plan (LCAP) Template, Medi-Cal Administrative Activities and medical billing, federal funding and sequestration, and various technical clarifications.

Significant Changes since Budget Adoption

Summary of Material Changes

There are a few material changes LEAs should consider when revising their budgets for the First Interim report and multiyear projections.

- The State Board of Education is set to act on the permanent regulations and LCAP template at its November meeting. The proposed changes can be found in the LCAP Overview section of this document.
- Proposition 2 is on the ballot for the November 4 election. If passed, this proposition would strengthen the State's reserves and at the same time it would impose a cap on the reserves school districts could set aside for economic uncertainties under certain circumstances (see the Reserves section for details on the SB 858 reserve cap).
- On September 10, 2014 Governor Brown signed Assembly Bill 1522. Effective July 1, 2015, AB 1522 provides up to 24 hours or three days of paid sick leave for previously ineligible employees who work 30 or more days in a calendar year. For LEAs, employees previously not eligible for sick leave might include substitutes.
- On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the Federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process. More details on this change can be found in the Medi-Cal Administrative Activities (MAA) section.
- The federal sequestration cut was announced for FY 2015 (school year 2015-16) at 0.0554%, which is smaller than previous years. More details can be found in the Federal Funding / Sequestration section.
- Senate Bill 858 made changes to the Independent Study Program statutes. Some of the changes took effect in 2014-15 and the remaining changes will take effect in 2015-16. Reference the Independent Study section for more details on the changes.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2014-15 First Interim Notes**

Planning Factors for First Interim and MYPs

Key planning factors for LEAs to incorporate into the first interim report and MYP are listed below and based on the latest information available as of this writing (10/28/2014).

<i>Planning Factor</i>	<i>Fiscal Year</i>		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	2.19%	2.14%
LCFF Gap Funding Percentage (DOF)	29.56%	20.68%	25.48%
STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery - unrestricted per ADA*	\$128	\$128	\$128
Lottery - Prop 20 per ADA*	\$34	\$34	\$34
Mandated Cost (prior year) per ADA	\$67	\$0	\$0
Mandate Block Grant for Districts - K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts - 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters - K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters - 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.28	\$22.28
General Child Care Daily Reimbursement Rate	\$36.10	\$36.10	\$36.10

* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

Additional guidance on budget and MYP planning can be found in the Guidance for Adopted Budgets and MYPs sections.

Key Guidance for First Interim

Situational Guidance and Multiyear Projections

The technical details of how to calculate LCFF entitlements are becoming routine with the benefit of a full year of implementation, the California Department of Education's (CDE) 2013-14 P2 certification, and continued refinements to the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator. Nonetheless, the fiscal operating environment for districts remain somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections.

Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

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- The precise level of LCFF gap funding provided in any given year is subject to economic conditions as well as political decisions by the Governor and the Legislature.
- The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as ADA, which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- While most of the 2013 sequestration cuts to Federal revenues appear to have been restored for the current fiscal year, sequestration provisions remain in effect through 2023.
- The future of state funding for facilities is in limbo due to the absence of bond funding for the School Facilities Program.

Future expenditure uncertainty may arise from the following:

- Possibly needing to shift supplemental and concentration grant funding so that it is “principally directed towards” providing increased or improved services to specific pupil subgroups as specified in the proposed LCFF expenditure regulations.
- Changing expenditure requirements as a result of LCAP development.
- Continued changes in legislative mandates including increased costs associated with retirement plans (STRS, PERS, and OPEB), potential penalties or other costs associated with the Affordable Care Act, and new leave costs associated with the Healthy Families Act.
- Pressure on labor costs that are complicated by the fact that districts in the same labor market may receive significantly different year over year funding increases.
- Costs associated with maintaining functions and programs that were previously funded through categorical programs such as deferred maintenance or adult education.
- Requirements to restore routine restricted maintenance to the 3% minimum level in 2015-16.

The uncertain operating environment reflected above is coupled with demands for ever greater transparency, local accountability under the LCAP, and with increased expectations from all sides due to the perception of the availability of more funding.

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While further LCFF revenue growth is projected in 2015-16 and 2016-17, the new funding will not be sufficient to meet all the competing demands for increased expenditures. Funding for most districts will remain below 2007-08 levels. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency.

The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

1. Maintaining adequate reserves to allow for unanticipated circumstances. PCOE recommends including an additional amount to offset the anticipated gap funding for the next fiscal year.
2. Maintaining fiscal flexibility by **limiting commitments** to future increased expenditures **based on projections** of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.

Best practices for assessing district risk factors begin with using the FCMAT's Fiscal Health Risk Analysis: Key Fiscal Indicators (Appendix B).

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment. Achieving this level of flexibility will require districts to build trust among constituents through clear, ongoing, and transparent communications regarding the general uncertainty and the unique situational challenges facing the district.

Multiyear Projections

Recommendations for creating multiyear projections that will align with the LCAP include:

- Gathering and documenting the best information available about all the known factors that will impact future revenues and expenditures (see the Planning Factors section of this document for recommended assumptions).
- Making reasonable, supportable, and conservative assumptions about how these factors will impact future revenues and expenditures, which includes modeling varying assumptions and scenarios.
- Using the best tools available to model the impact of these assumptions on future ending fund balances and cash flows.
- Making sure expenditure plans are aligned with the educational mission of the district as delineated in the LCAP.

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- Maintaining fiscal flexibility for possible unanticipated changes by:
 - Maintaining adequate reserves.
 - Building in room for contingencies in expenditure plans, including collective bargaining agreements if possible.
 - **Not** using one-time resources for ongoing commitments.
 - **Not** locking in ongoing spending commitments that the district can only afford in the future if projections play out exactly as predicted (or better).
- Clearly documenting, communicating and explaining assumptions to stakeholders including preparation to respond in a reasoned, transparent, and logically justified manner if assumptions are challenged.

Reserves

The PCOE continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the past six years has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Several LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

There are many benefits to having higher than minimum reserves including:

- Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs.

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- Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
- Protection against the volatility of state revenues.
- Protection against the volatility of property tax revenues for basic aid districts.
- Cash management / avoiding the cost of borrowing cash.
- Protection against declining enrollment.
- Protection against the expiration of parcel taxes.
- Protection to cover increases in fixed and statutory costs.
- Financial flexibility to shift resources as priorities set through the LCAP process change.
- Planning for major projects such as information technology upgrades or deferred maintenance.

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is correlated with Prop. 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

SB 858 Public Hearing Requirements for Reserves in Excess of Minimum Reserves

Beginning with the 2015-16 adopted budgets, SB 858 amended Education Code Section 42127 to require that a district's public hearing for budget adoption include the following for review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget, pursuant to Education Code Section 33128(a). The fund balances included are Fund 01, General Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects.

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- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year.

The governing board of a school district shall include this information each time it files an adopted or revised budget with the PCOE. The PCOE shall determine whether a school district's adopted or revised budget complied with these requirements.

Proposition 2 Passage Triggers Cap on District Reserves

If voters approve Proposition 2 on November 4, 2014, it would create a Public School System Stabilization Account (PSSSA / Prop. 98 Rainy Day Reserve). However, even if the measure passes, contributions to the PSSSA reserve are unlikely to happen for several years, and are likely to be infrequent. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. All Prop. 98 maintenance factor amounts outstanding as of 2013-14 (\$6.6 billion) must have been paid to schools.
2. Capital gains taxes must be greater than 8% of state general fund revenue (capital gains taxes have exceeded 8% seven times in the past 16 years).
3. Prop. 98 must be calculated using Test 1 (since the passage of Prop. 98 in 1988, Test 1 has been used in 1988-89, 2011-12, and 2012-13).
4. Prop. 98 must not be suspended (Prop. 98 has been suspended twice: 2004-05 and 2010-11).

If all of the conditions above are met, and a transfer is made to the Public School System Stabilization Account, then SB 858's reserve cap provisions come into effect. In the fiscal year immediately after a transfer to the PSSSA is made, a school district's adopted or revised budget is prohibited from containing a combined assigned or unassigned ending fund balance in excess of either two or three times the minimum recommended reserve for economic uncertainties, as established by the State Board of Education pursuant to Section 33128(a).

- For school districts with fewer than 400,000 ADA, twice the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.
- For school districts with more than 400,000 ADA, three times the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.

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County Superintendents May Exempt Districts from Reserve Cap

The Placer County Superintendent of Schools may waive the prohibition, pursuant to specified conditions, for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances substantiate the need for the additional reserve balances. Documentation indicating extraordinary fiscal circumstances may include, but is not limited to, multiyear infrastructure or technology projects. As a condition of receiving an exception, a school district shall do all of the following:

1. Provide a statement that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties.
2. Identify the funding amounts in the budget adopted by the school district that are associated with the extraordinary fiscal circumstances.
3. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

A flow chart illustrating the SB 858 reserve requirements is attached in Appendix E.

The cap on reserves will become operative on December 15, 2014, only if Prop. 2 is approved by the voters at the November 4, 2014 statewide general election. If Prop. 2 is not approved, the cap on reserves will not become operative and will be repealed on January 1, 2015.

Negotiations

Because of the uncertain fiscal operating environment (see Situational Guidance above), districts need to exercise caution and maintain flexibility through contract contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control. Building relationships with employee groups based on earned trust, mutual respect, and a shared commitment to the education of students is critical.

The varying distribution of gap funding under the LCFF implementation period may complicate bargaining because districts may have widely divergent levels of funding. Changes to PERS and STRS contributions for new members, increased contribution rates for both systems, and evolving definitions of creditable compensation add further complexity, as does the ongoing implementation of the Affordable Care Act.

Maintaining competitive compensation structures going forward may require creative solutions, whether it is redefining comparable employers, using technology to drive operational efficiencies, re-examining staffing models, altering the balance between salaries and benefits, etc.

Districts will need to exercise caution in proposed language for negotiated bonus payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, Earned Service Period and possible interest charges are attached as

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Appendix D.

Proposition 98 / Revenues

Fiscal Year 2013-14	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2013	\$98.5	\$56.2	\$15.4	\$40.9	\$56.8	\$1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Adopted	97.1	55.3	16.3	39.0	57.2	1.7
Jan. 2014	100.1	56.8	15.9	40.9	57.6	3.9
May 2014	102.2	58.3	15.6	42.7	58.0	3.9
Adopted	102.2	58.3	15.6	42.7	58.0	3.9

(all numbers in billions)

Fiscal Year 2014-15	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2014	\$106.1	\$61.6	\$16.5	\$45.1	\$61.7	\$3.2
May 2014	107.0	60.9	16.4	44.5	63.3	3.1
Adopted	107.1	60.9	16.4	44.5	63.5	3.0

(all numbers in billions)

The 2014-15 Adopted State Budget projected General Fund revenues to be \$1 billion higher than the January forecast, but consistent with May Revision estimates. Year over year revenue growth for the state's General Fund is projected at \$4.9 billion with a resultant Proposition 98 increase of \$2.6 billion. The next revenue update will occur with the Governor's January budget proposal.

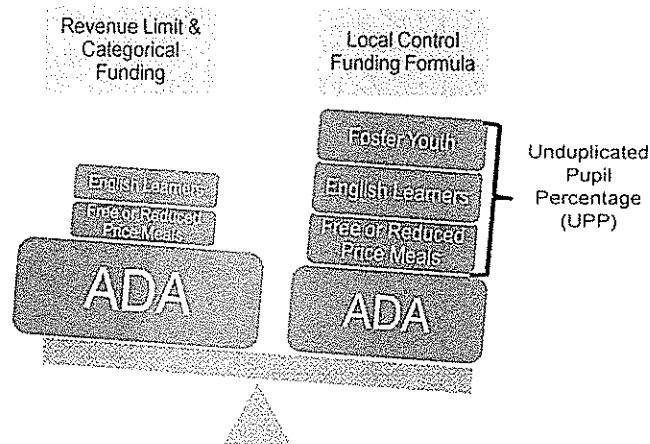
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Local Control Funding Formula

LCFF Calculations – Target, Base Grants, GSAs, Gap

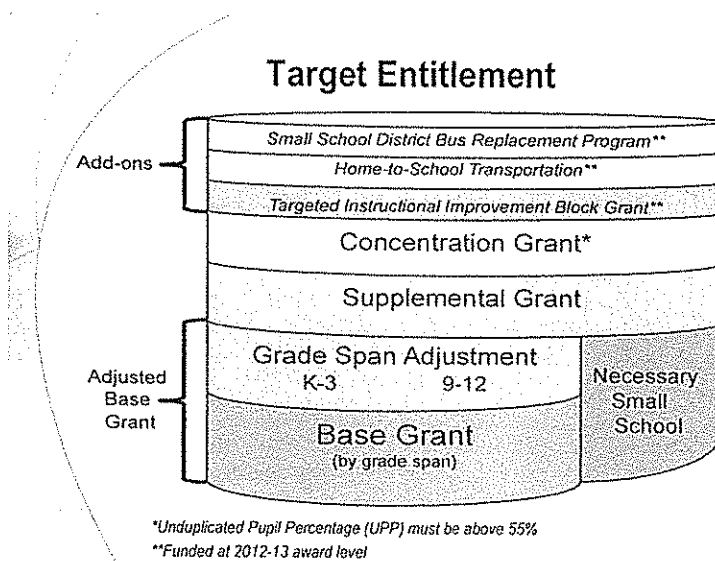
The funding basis with LCFF shifts from a primarily ADA driven model to one that places emphasis on the student population /demographics as well as ADA. Full implementation of LCFF is anticipated in 2020-21.

Funding Basis: Student Population



Target

The Target Entitlement represents what an LEA will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage [UPP]; foster youth, socioeconomically disadvantaged, English learners). As shown below, it contains multiple funding allocations. It is a component of the transition calculation (used to calculate gap) and an ongoing calculation.



**Base
Span
for 2014-15**

**Grants/Grade
Adjustments (GSA)**

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The following amounts should be used for target base grants and grade span adjustments for 2014-15, which include the estimated COLA:

Grade Level	Target Base Grant	Target GSA
Grades TK-3	\$7,012	\$729
Grades 4-6	\$7,116	
Grades 7-8	\$7,328	
Grades 9-12	\$8,491	\$221

K-3 GSA

The base grant for the K-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. The active enrollment count shall be made on the last teaching day of each school month that ends prior to April 15 of the school year for each school site.

During implementation of the LCFF and as a condition of apportionment for this add-on, districts are required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future,
2. Collectively bargain an alternative class size ratio for this grade span, or
3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Adequate progress can be demonstrated by:

- Having an average class size per school site that does not exceed 24,
- Having an alternative average class enrollment for each school site pursuant to the district's collective bargaining agreement, or
- Making adequate progress toward the 24:1 target by reducing class sizes by the gap funding rate.

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To calculate the adequate progress toward reducing class sizes to 24:1 for 2014-15:

1. Start with each school site's 2013-14 maximum class enrollments for grades K-3 as the prior year target for 2014-15. The 2012-13 actual class size average per school site is used to calculate the 2013-14 maximum. Round to the nearest whole or half integer.
2. Subtract the target average class enrollment of 24 from No. 1, the average class enrollment by school site for grades K-3 in 2013-14, to determine the difference. Round to the nearest whole or half integer.
3. Multiply the difference calculated in No. 2 by the gap funding rate. Round to the nearest whole or half integer.
4. Subtract No. 3 from the 2013-14 average class enrollment by school site for grades K-3. Round to the nearest whole or half integer.

For example, if the maximum class enrollment was calculated to be 30:1 for grades K-3 in 2013-14, the 2014-15 class size adjustment would be calculated as follows:

1. 2013-14 maximum average class enrollment (30) minus target class size (24) = 6.
2. Adjustment that must be made to 2014-15 class sizes to receive funding $6 \times 29.56\% = 1.77$. Round to 2 (nearest whole or half integer).
3. Class size ratio necessary to receive funding in 2014-15 = $30 - 2 = 28$ (rounded).

Class sizes for grades K-3, as established by this section, are not subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Calculating the Transition Entitlement

The elements below comprise transition funding:

Floor
+ Gap
+ Economic Recovery Target (ERT)
+ Minimum State Aid (MSA)
= Transition Funding

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Floor: Annual starting point for transition funding. Recalculated annually, based on current year funded ADA multiplied by 2012-13 deficated funding rates, 2012-13 categorical funding and prior year gap funding. The floor calculation ceases once an LEA is funded at Target.

Gap: Difference between the Floor and the Target, multiplied by the gap funding factor set with the annual State budget.

Gap Funding

On July 3, 2014, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2013-14 through 2016-17:

	Estimate 2013-14	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
LCFF Gap Funding Percentage	11.78%	12.00%	29.56%	20.68%	25.48%
Annual COLA	1.57%	1.57%	0.85%	2.19%	2.14%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding factors are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. For 2013-14, the DOF estimate was 11.78%. On June 25, 2014 at the P-2 certification, the California Department of Education (CDE) certified the 2013-14 gap funding percentage at 12.0017%. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification and the percentage is locked upon the actual P2 calculation.
- The gap funding factors are also dependent on the current year state budget appropriation for LCFF implementation and future year projections of such. The current projections of state level gap funding that determine the percentages are: \$4.722 billion in 2014-15, \$2.583 billion in 2015-16, and \$2.837 billion in 2016-17.

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Economic Recovery Target

Economic Recovery Target (ERT) refers to the additional funding for those LEAs that would have received more funding under revenue limit and various categorical programs, based on certain assumptions. The target was calculated one-time in 2013-14 and will be funded over eight years, with 1/8 additional each year. Certification was completed by the CDE at P2 2013-14, and released in June 2014. ERT is a component of both the transition calculation and the permanent add-on to Target, once reached.

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the PCOE and is subject to audit under the state audit guidelines.

In this section, the term "adjusted grade span base grant" refers to the base grant plus the grade span adjustment where applicable. The supplemental grant is equal to 20% of the adjusted grade span base grant multiplied by the unduplicated pupil percentage. If the LEA's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to the district's unduplicated pupil count percentage in excess of 55% multiplied by 50% of the adjusted grade span base.

For example, an LEA with a 60% unduplicated percentage would have a concentration grant in the target equal to 5% multiplied by 50%, multiplied by the adjusted base grant, multiplied by the LEA's ADA for each grade span.

For a charter school physically located in one school district, the charter school's percentage of unduplicated pupils used to calculate the concentration grant cannot exceed the percentage of unduplicated pupils of the school district in which the charter is located. If the charter school is physically located in more than one school district, the charter's percentage of unduplicated pupils cannot exceed that of the school district with the highest percentage of unduplicated pupils. Beginning in 2014-15, the authorizing school district will be automatically included as a district of physical location.

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Minimum State Aid (Hold Harmless)

Minimum State Aid (MSA) is the level of funding to ensure LEAs receive at least the same amount in state aid as received in 2012-13, adjusted for changes in ADA and property taxes. MSA applies primarily in two instances: Basic aid districts because categorical funding was not previously offset by local property taxes, and Necessary Small School districts because of loss of eligibility under new rules.

Cost of Living Adjustments

During the transition to full LCFF implementation, COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation.

Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases. The DOF estimates the 2014-15 COLA as 0.85%, 2015-16 as 2.19%, and 2016-17 as 2.14%.

LCFF Calculator

The LCFF Calculator is designed to do the heavy lifting of calculating the LCFF and is intended for use by LEAs for LCFF revenue projections. The LCFF Calculator development team includes representatives from the California Department of Education (CDE), the Department of Finance (DOF), and the State Board of Education to ensure the calculator accurately reflects current legislation.

The most recent version of the LCFF Calculator was released on November 3, 2014 and is posted on the FCMAT website at www.fcmat.org. Version 15.3 of the calculator incorporates the following changes:

- Adds a section to the Enrollment and Unduplicated Pupil Percentage for COE students for school districts.
- Updates for changes in California Education Code.
- Updates to mirror CDE display of information.
- Corrects formula errors.
- Updates for CDE certifications.

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- Revises the 2014-15 Unduplicated Pupil Percentage formula for the revised Education Code (if 2014-15 is greater than 2013-14, then it isn't averaged and 2014-15 will be used).
- Adjusts the district class size to allow use of the May Revision estimated gap funding percentage or most current gap estimate in calculating required progress toward 24:1 student-to-teacher ratio.
- Terminology to match CDE vernacular used in the exhibits, such as MSA and additional SA.
- Separates home-to-school transportation and the small school district bus replacement program.
- Fixes calculation of Necessary Small School revenue tables in projected years.
- Corrects in-lieu of property tax for basic aid calculations.
- Corrects basic aid fair share calculation.
- Removes calculation of Economic Recovery Target (ERT) and instead pulls the CDE certified amount for eligible LEAs.
- Updates categorical information, including adjustment for the deferred maintenance extreme hardship.
- For new charter schools starting in 2014-15, will pull certified district of physical residence information automatically, like new charter schools starting in 2013-14 did previously (based on 2013-14 certified school district information).
- Adds three more local use tabs for a total of five.
- Updates graphs referring only to a single fiscal year from 2013-14 to 2014-15.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2014-15, 2015-16 and 2016-17 and to accommodate all types of districts, including basic aid districts, necessary small schools, and charter schools. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. Additional features include K-3 Grade Span Adjustment, ERT payments and graphical depictions of multiyear funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

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Targeted Instructional Improvement Grant; Home-to-School Transportation

The Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation, including small school district transportation, are permanent add-ons to LCFF target entitlements. The two programs have been repealed although the funds are made available to the school districts, county offices of education and charter schools that previously received this funding.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing for transportation.

There is a separate MOE requirement related to transportation JPAs, for the 2013-14 and 2014-15 fiscal years only. A school district or county office shall not redirect home to school funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the home-to-school transportation joint powers agency and the contracting school district. Transportation JPAs will no longer receive transportation funding from the state after 2014-15.

School districts and county offices of education should review district and local priorities in assessing the use of these funds. No COLA will be added to these funds in the future.

LCAP (Local Control Accountability Plan)

Proposed LCAP Changes

Permanent Expenditure Regulations and LCAP Template

The SBE is set to act on the permanent regulations and LCAP template at the November meeting. The most recently proposed changes to the expenditure regulations and LCAP template were approved by the Board in September. September 22 marked the end of the 15-day public comment period for those changes. The changes outlined below highlight these approved regulations and LCAP template. It is anticipated that the SBE will adopt these changes.

Key changes proposed to the state's priorities are (bolded):

- Implementation of State Standards: implementation of academic content and performance standards and **English language development standards** adopted by the state board for all pupils, including English learners. (Priority 2)
- Parental involvement: efforts to seek parent input in decision making at the **district and each school site**, promotion of parent participation for programs for unduplicated pupils and special need subgroups. (Priority 3)

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Key changes proposed for the LCFF expenditure regulations are:

1. Clarification of the definition of **"consult with pupils"**: clarifies that such consultation means a process to enable pupils, including unduplicated pupils and other numerically significant pupil subgroups, to review and comment on the development of the LCAP.

This process may include surveys of pupils, forums with pupils, pupil advisory committees, or meetings with pupil government bodies or other groups representing pupils.

2. Inclusion of a definition of **"English learner parent advisory committee."**
3. Inclusion of a definition of **"parents."**
4. Inclusion of a definition of **"parent advisory committee."**
5. Under Section 15496, the addition of the terms **"principally"** and **"are effective in"** have been added with respect to the use of supplemental and concentration funds. The regulations as proposed would require LEAs to describe in the LCAP how districtwide and schoolwide services are **"principally"** directed toward, and **"are effective in"** meeting the district's goals for its unduplicated pupils in state priority areas. **"Principally"** directed toward is locally defined.
6. A requirement is added for school districts with unduplicated pupils of less than 55% of a district's enrollment or a school's enrollment of less than 40% who use funds on a districtwide and school wide basis. In addition to describing how the use of these funds are the most effective use of the funds, the proposed regulations add a requirement to provide **the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experience, or educational theory.**
7. An expanded requirement for county offices in approving district LCAPs under Education Code Section 52070(d)(3): **The county superintendent of schools shall include review of any descriptions of districtwide or schoolwide services provided pursuant to regulations 15496(b)(1) through (b)(4) when determining whether the school district has fully demonstrated that it will increase or improve services for unduplicated pupils pursuant to Section 15496(a).**

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Key changes to the proposed LCAP template are:

- Instructions are revised to clarify the tables and assist LEAs in completion of the template.
- Section 1: Stakeholder Engagement
 - An Annual Update box is added
- Section 2: Goals, Actions, Expenditures, and Progress Indicators
 - Goal Table of the Local Control and Accountability Plan and Annual Update Template (5 CCR, Section 15497.5) is redesigned to further clarify identification of goals, actions and expected measurable outcomes for all pupils, and for pupil subgroups. In addition, the redesign more clearly identifies the state priority or priorities to which a goal and related actions and services are connected.
 - **Scope of Service** is added that identifies the school sites or grade spans covered, including “all” for all schools or grade levels.
 - **Pupils to be served within identified scope of service** is added that identifies the pupils to be served within the identified scope of service, including “all” for all pupils.
- The Annual Update section of the template includes expected progress for each stated goal and outcome in the school year that is coming to a close, a review of actions and services provided, and describes any changes made in the LCAP for the next three years that are based on this review.
 - Reports the current year’s progress on outcomes and compares planned Actions/Services to Actual Actions/Services.
 - Reports an estimate of the year’s Actual Annual Expenditures.
- Section 3: Use of Supplemental and Concentration Grant funds and Proportionality
 - Section 3A (previously Section 3C) includes a box to enter the dollar amount associated with the increase in funds according to Step 5 of the regulations (5 CCR, Section 15496).
 - Section 3B (previously Section 3D) includes a box to enter the percentage associated with the proportionate percentage increase as calculated in Step 7 (5 CCR, Section 15496).

The CCSESA LCAP Approval Manual will be revised to reflect changes adopted by the SBE and will be released in the coming months.

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The proposed revisions to the LCAP template are redesigns in response to public comment and in response to questions from the field as practitioners developed the 2014-15 LCAP.

The proposed permanent regulations and LCAP template can be found on the State Board of Education website at <http://www.cde.ca.gov/be/>.

CALPADS

Fall 1 Submission

The Fall 1 submission period opened October 1 with a certification deadline of December 12, 2014. A certification and amendment calendar is posted on the CDE web page: <http://www.cde.ca.gov/ds/dc/es/subcal.asp>

Major changes effective with the fall submission are highlighted on the CALPADS Flash #92 to include:

- The requirement for LEAs to exit all enrollments from 2013-14 and submit new enrollments for 2014-15. This requirement is intended to reduce the number of concurrent enrollment conflicts and is identified by a fatal certification error (CERT112).
- The primary language component was removed from the Multiple Identifier (MID) detection process.
- Only changes to student's English Language Acquisition Status (ELAS) must be submitted as this ELAS data is now reported in the Student English Language Acquisition (SELA) file.

To certify Fall 1 data, local educational agencies (LEAs) and independently reporting charters (IRCs) must have zero fatal errors and an anomaly rate of less than 2%. Those certifying by December 12, 2014 will receive a preview of their Unduplicated Pupil Percentage (UPP), which will assist them in determining the need to make corrections prior to the close of the Fall 1 amendment window on February 13, 2015.

New Functionality

CALPADS' new functionality will identify foster students enrolled in LEAs based on a statewide match and will provide information such as the student's social worker and educational representative. In 2015, LEAs will be able to "look up" a student who they believe to be a foster youth but was not identified in the statewide match process.

In addition, CALPADS will eventually prevent LEAs from submitting data for closed or temporarily closed schools. In the meantime, steps are required to ensure these data are not certified.

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New County Office of Education LCFF Report

A new CALPADS report, Certification Report 1.19, COE LCFF - Count will be available for COEs in mid-November. This report will provide counts of students who will be funded through the COE and those who will be attributed back to the district of residence. The report will also include counts for charter schools operating county programs and court schools. This report will be reflective of the population of two fields, Student School Transfer Code and District of Geographic Residence Code, on the Student Enrollment (SENR) file.

More information on the new CALPADS report, Certification Report 1.19, COE LCFF - Count can be found at <http://www.cde.ca.gov/ds/sp/cl/calpadsupdf1ash93.asp>

Special Circumstances and the LCFF

Adult Education

Adult education funds continue to be folded into the LCFF and are intended to be flexible for any educational purpose. The enacted 2013-14 budget added provisions for adult education to maintain expenditures for two years. For the 2013-14 and 2014-15 fiscal years only, the district or county office of education is required to expend no less for the adult education program than the amount spent in the 2012-13 fiscal year. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Requirements section for details.

The 2013-14 budget also required the Chancellor of the Community Colleges and the state Department of Education to jointly provide two-year planning and implementation grants to regional consortia and community college districts to develop regional plans to better serve the education of adults. For more information on the implementation of the planning grants and consortia see <http://ab86.cccco.edu/Home.aspx>.

The January Governor's Budget proposal is expected to address adult education for 2015-16.

Basic Aid

Under the LCFF, the determination of a basic aid district is made exclusive of funds received through the Education Protection Account (EPA) and further excludes revenues received through the LCFF hold harmless calculation, including previously received categorical funds. A basic aid district is defined as a district that does not receive state aid to fund the floor entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Basic aid districts will receive minimum state aid (MSA) funding (hold harmless) of no less than the state funding amount received in 2012-13. The MSA amount will be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes (excluding the one-time redevelopment agency revenue) in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF.

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Basic aid districts are subject to the LCAP and Supplemental and Concentration Grant regulations under LCFF.

Miscellaneous Basic Aid Revenues

- Minimum guarantee of \$120 per ADA (remains unchanged).
- EPA \$200 per ADA ongoing funding is dependent on basic aid status, until EPA's temporary taxes expire and is in addition to the \$120 basic aid guarantee.
- District of Choice credit is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). Education Code Section 48310 becomes inoperative on July 1, 2016.
- Charter School Basic Aid Supplement is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants).
- Court-ordered is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). These students will be included in the receiving district's unduplicated pupil count. Districts that are in basic aid status should report these students as court-ordered to receive the 70% of the funding. Once a district transitions to LCFF funding, these students should be reported as district students.

EPA and Basic Aid

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state-funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the \$200 per ADA minimum in EPA funding as state aid revenues grow. The LCFF Calculator includes this offset calculation. During the period when a basic aid district transitions from basic aid to state funded, however, the additional EPA minimum revenue should not be budgeted until this calculation is fully vetted with the CDE.

Cash and Reserves for Basic Aid Districts

Basic aid districts should carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections.

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Those districts that are basic aid under transitional LCFF funding may convert to State aid funded as gap funding is provided or at full LCFF implementation. Districts are advised to be cautious in planning for this possibility. Cash flow will be significantly affected for districts transitioning out of basic aid status. This could mean a district will be treated as a basic aid district by the CDE and an LCFF district by its county auditor controller. All basic aid districts are advised to work closely with their county offices of education in projecting their current and future basic aid status.

Charter Schools

LCFF for charters is largely identical to district funding, except in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. LCAP requirements for charter schools differ from the requirements specified for school districts.

Funding

Similar to school districts, charters will receive a base rate for each of the four grade spans, and add-on funding for the K-3 GSA for class size reduction (10.4%) and 9-12 GSA for Career Technical Education (2.6%). However, charter schools are not subject to the 24:1 K-3 class size requirement as a condition of apportionment.

Charters will also receive supplemental and concentration grants based on their unduplicated pupil counts (see Supplemental and Concentration Grants section and CALPADS section for more information), but a charter school's concentration grant percentage will be limited to the percentage associated with the school district where the charter school physically resides. If the charter school is physically located in more than one school district, then the charter's percentage cannot exceed that of the school district with the highest percentage.

Newly operational charter schools with no prior year funding will use the lesser of the charter school's LCFF target entitlement per ADA, or the prior year per ADA funding rate of the district in which the charter school resides to calculate the charter school's LCFF floor. If physically located in more than one district, the district with the higher prior year per-ADA funding rate is used. Beginning in 2014-15, the authorizing school district will be automatically included as a district of physical location. Other aspects of charter school funding remain unchanged, including in-lieu property tax transfers, and the use of current year ADA, even in the case of declining enrollment. An exception is that beginning in 2014-15, any amount a charter may receive above its transition entitlement will reduce state aid.

Charter school requirements on the use of targeted funds are contained in regulation Section 15496(b)(5). Charter schools tend to operate at the school level, and therefore, the requirements for charters to use weighted funds are specific to the school level.

LCAP for Charter Schools

Charter schools are required to develop an LCAP focusing on the eight key state priority areas that apply for the grade levels served at the charter, or the nature of the program operated. The charter school must also consult with its school community in developing and annually revising its LCAP.

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The inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP must be reviewed and revised annually by the charter's governing body and submitted to its authorizer.

COE Revenue Transfers

Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to COEs based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence.

A COE receives funding directly from the state for students meeting any of these provisions in Education Code Section 2575:

- i) Probation-referred pursuant to Sections 300, 601, 602, and 654 of the Welfare and Institutions Code.
- ii) On probation or parole and not in attendance in a school.
- iii) Expelled for any of the reasons specified in subdivision (a) or (c) of Section 48915.

If a COE enrolls a student not funded pursuant to the above, any attendance generated by that student is credited to the school district of residence and the associated LCFF state aid will be apportioned to the district of residence.

The LCFF provides that if a district enrolls its students in a COE program, the district will need to work with the COE to transfer the associated LCFF revenue to the COE or work out an alternative agreement for those students. In some instances these transfers may involve students attending COE programs in another county. The CDE is finalizing a process to provide for an optional transfer at the state level, should both the district and the COE agree to the transfer and on the amount to be transferred. It is expected this option will be incorporated into the 2014-15 apportionment software release. The PCOE does not anticipate utilizing this option at this time.

Independent Study

Senate Bill 858, Chapter 32/2014 made changes to California's Independent Study (IS) Program statutes. Some of the changes took effect on the date the bill was signed, and some will take effect beginning with the 2015-16 school year.

Reduced Administrative Requirements

New legislation allows local governing boards to approve entire IS courses (rather than individual assignments) in the 2015-16 school year, as equivalent to a given amount of instructional time. The local governing board is required to certify annually that these courses are of the same quality and rigor as classroom-based courses and meet relevant state and local academic standards. This eliminates the requirement to sign and date each individual assignment. Students enrolled in these courses need to demonstrate

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"satisfactory academic progress" as determined bi-monthly by an appropriately credentialed teacher. Beginning in 2014-15, IS programs are allowed to store certain student records electronically and to extend written learning contracts across the entire school year rather than a single semester.

Modified IS Student-Teacher Ratio Requirements

The state historically required the student-teacher ratio in a school district's IS program to be no greater than the districtwide average (excluding independent study) student-teacher ratio. Beginning 2014-15, legislation requires separate calculations by grade span – K-3, 4-6, 7-8, and 9-12 (not including the average of special education classes or necessary small schools). The trailer legislation allows the ratio requirement to be waived if an alternative ratio is negotiated as part of a local collective bargaining agreement. If existing bargaining language establishes alternative ratios, a memorandum of understanding (MOU) should indicate the ratio that was previously bargained.

In a charter school, the applicable pupils-to-certificated-employee grade span ratios may be calculated by using a fixed pupils-to-certificated-employee ratio of 25-to-1, or the charter may use the ratio for the largest unified district in the county in which the charter operates. All charter school pupils, regardless of age and including special education classes, shall be included in the applicable pupil-to-certificated-employee grade span ratio calculations.

No student can be required to enter into an IS agreement, and the student cannot be excluded from an IS agreement for lack of ability to provide the equipment or materials.

Districts and charter schools are encouraged to review and modify IS policies to comply with the new requirements. SB 858 can be found at http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201320140SB858&se=arch_keywords.

Necessary Small Schools

The 2013-14 Adopted Budget and subsequent cleanup in SB 97 included several changes with regard to Necessary Small Schools (NSS):

- All necessary small schools must meet distance eligibility requirements.
 - Includes unified districts with a single high school.
 - Includes elementary districts with a single school.
- The definition of the nearest other public elementary or high school, for NSS eligibility based on distance, is amended to include charter schools.
- The review of the determinative factors to maintain necessary small high school status is required every two years (prior law was every five years).
- The allowance for NSS replaces solely the base and grade-span components of the LCFF Target entitlement.
 - NSS ADA is included in the calculation of supplemental grants and, where applicable, concentration grants.

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The consequence of losing eligibility for the NSS funding model is that the LCFF floor is funded on a per-ADA basis. Districts are held harmless from any resultant loss in funding, with minimum state aid for the difference between floor funding and the NSS allowance for 2012-13 certified in February 2014.

Districts may request an exception to the distance requirements from the state Superintendent of Public Instruction. Previously, the county superintendent of schools had the authority to grant these exceptions.

The LCFF transition entitlement uses 2012-13 deficit NSS band allowance amounts in lieu of per ADA funding for qualifying schools. The band allowance is adjusted annually for changes in ADA and/or the number of full-time teachers. Districts may continue to use the better of per ADA funding or the NSS allowance. The Necessary Small Schools tab on the LCFF calculator can be used to assist with this determination.

Districts are encouraged to work closely with their COE and to use the LCFF Calculator to project NSS funding for the current and subsequent two fiscal years.

Regional Occupational Programs / Career Technical Education

The ROC/P funding was rolled into the LCFF base for districts and county offices that received the funding directly from the state. However, there is a maintenance of effort requirement for the 2013-14 and 2014-15 fiscal years that requires the same total expenditures as 2012-13.

County offices of education will satisfy the MOE requirement if they collectively maintain ROC/P spending countywide, including expenditures of school districts within the county. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Guide section for details. SB 97 (Statutes of 2013) clarified the separate MOE requirements related to ROC/P JPAs.

Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. SB 97 clarified LCAPs should include goals related to the percentage of pupils that complete "career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks."

Another round of \$250 million was allocated for one-time funding in Career Technical Education Pathway Grants in 2014-15 to be competitively awarded for work-based learning programs. Federal CTE funds, including Carl Perkins funding, are not part of the LCFF and continue to be subject to all existing compliance and reporting requirements.

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Cash Management

The 2014-15 adopted state budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the Great Recession, leaving an outstanding balance of \$897 million in K-12 deferrals. Further, the budget includes a trigger mechanism that will appropriate any additional funding resources attributable to the 2013-14 and 2014-15 fiscal years subsequent to the enactment of the budget for the purpose of retiring this remaining deferral balance.

Pursuant to Education Code Section 14041.6(h), \$897 million is to be deferred from June 2015 principal apportionment warrants to July 2015.

Cross Fiscal Year Principal Apportionment Deferrals

Actual K-12 principal apportionment cross fiscal year deferrals have declined by \$4.67 billion in 2014-15.

Time Frame	2013-14	2014-15
April to July	\$917,542,000	Eliminated
May to July	\$2,352,430,000	Eliminated
June to July	\$2,301,128,000	\$897,184,000
Deferred across fiscal years	\$5,571,100,000	\$897,184,000

PCOE recommends the following next steps for school districts:

- Revise 2014-15 cash flow projections to reflect the appropriate cross fiscal year deferral reductions: 32.39% of the June 2015 P-2 apportionment will be deferred to July 2015 based on the latest CDE estimate.
- Evaluate cash flow projections as soon as possible and develop a plan of action to address cash shortfalls. Options include:
 - Temporary interfund borrowing (Education Code Section 42603).
 - Arrange for temporary transfer (aka. interim financing) from the county treasurer (Education Code Section 42620).
 - Cross fiscal year tax revenue anticipation notes (TRANS).

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Education Protection Account

The Education Protection Account (EPA) provides LEAs with general purpose state aid funding pursuant to Prop. 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:

- End of 2016, additional ¼ cent sales tax expires.
- End of 2018, increase to personal income tax for high income earners expires.

The California Department of Education posts information and frequently asked questions on the EPA at <http://www.cde.ca.gov/fq/aa/pa/epa.asp>. The EPA Web page provides information on LEAs EPA entitlements, the resulting impact to state funding, and FAQs. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

The EPA funding is a component of an LEA's total LCFF. EPA entitlements will continue to be calculated on LCFF entitlements. Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

For 2014-15, the total revenues estimated from the EPA will be approximately \$6.6 billion. The CDE has estimated that this funding equates to 21.9621% of the 2013-14 statewide revenue limit and charter school block grant total with entities not receiving less than \$200 per ADA. Charter schools constituted in 2014-15 will receive the minimum \$200 per ADA.

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Funding Outside of the LCFF

Categoricals / Regulated Programs

The list of remaining state categorical or regulated programs include:

Resource	Program Name
6015	Adults in Correctional Facilities (2014-15 COLA .85%)
6010	After School Education & Safety Program
7010	Agricultural Vocational Education
7210	American Indian Early Childhood Education (2014-15 COLA .85%)
0000	Assessment
7365	Foster Youth Services Programs (2014-15 COLA .85%)
7220	Partnership Academies
7400	Quality Education Investment Act
65XX	Special Education (2014-15 COLA .85%)
7370	Specialized Secondary Programs
6650, 6690	Tobacco-Use Prevention Education
7405	Common Core State Standards Implementation (one time funds to be spent by 6/30/15)

All other categorical programs are rolled into LCFF and without future funding restoration.

Williams Act: Funding is absorbed by the LCFF, but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP).

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA's website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.

Forest Reserve: Efforts continue to seek reauthorization of the Secure Rural Schools and Community Self-Determination Act. Recent meetings with legislators indicate wide bipartisan support. However, there is no expectation that there will be any progress until after the midterm election in November.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond. This potentially results in a significant drop in lottery funding for some agencies.

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The CDE estimates the lottery will provide \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Prop. 20 revenues) for 2014-15.

Mandated Costs: The adopted state budget allocates \$400.5 million to pay down a portion of the debt owed to K-12 for mandated costs. The funds will be paid on a per ADA basis, which is estimated to be about \$67 per ADA, regardless of whether or not LEAs have outstanding mandate claims. For LEAs with outstanding mandate claims, the funding allocated will count toward retiring the state's mandate obligation. The funds are unrestricted, and while school districts are not required to spend the funds on Common Core State Standards (CCSS) implementation, it is the Legislature's intent for the funds to be used toward CCSS.

Districts opting to accept the Mandate Block Grant (MBG) will receive \$28 per ADA for students in grades K-8, and \$56 per ADA for students in grades 9-12. Charter schools will receive \$14 per ADA for students in grades K-8, and \$42 per ADA for students in grades 9-12. COEs will receive \$28 per ADA for students in grades K-8 and \$56 per ADA for students in grades 9-12 and \$1 per countywide ADA. The MBG now includes Uniform Complaint Procedures, Public Contracts, and Charter Schools.

LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. The budget does not include funding for mandated cost claims, however, the Governor does suggest plans to retire outstanding claims in the 2015-16 through 2017-18 timeframe.

Routine Restricted Maintenance: LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs, ensure Williams Act requirements are met and that students are housed in safe, clean and good repair facilities.

Regional Programs: The LCFF permanently eliminates a wide range of regional programs as separate identified funding streams. Districts that are receiving regionalized services or funding through another LEA should be aware the regional provider may not be able to sustain these services indefinitely without district contributions.

Child Care and State Preschool

The funding for child care and state preschool programs has not been changed since the adopted budget. Included in the state budget was additional funding for state preschool programs of \$155 million in Proposition 98 for the following:

- \$70 million to fund 7,500 additional slots in part-day preschool programs and 7,500 part-day wrap-around slots. In 2015-16 an additional 4,000 state preschool slots and 4,000 part-day wrap-around care slots.
- A 5% increase in the standard reimbursement rate for state preschool programs and contracted preschool providers (\$22.28 per day).
- Repeal of state preschool family fees.

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- \$50 million for ongoing quality improvement projects.
- \$25 million for one-time early childhood professional development. Expenditures are to be encumbered by June 30, 2017.
 - Of the \$25 million, \$10 million is for early childhood professional development training for preschool and transitional kindergarten teachers.
 - The remaining \$15 million is specifically for professional development stipends for teachers. The stipends shall include, and are not limited to, stipends for credentialed teachers to complete at least 24 units in early childhood education or child development, or a combination of both. First priority shall be for transitional kindergarten teachers. Second priority shall be for teachers in the California state preschool program.
- \$10 million for one-time facilities improvement loans for state preschool facility expansion.

The budget also provides an additional \$100 million in non-Proposition 98 child care funding for:

- 500 additional Alternative Payment Program slots and an increase to the regional market rate effective January 1, 2015.
- 1,000 general child care slots and a 5% increase in the standard reimbursement rate effective July 1, 2014 (\$36.10 per day).

SB 1719 (Chaptered on September 28, 2014) added Education Code Section 48003, which requires LEAs to provide an annual report to the CDE starting with the 2015-16 school year that contains information on the type of kindergarten program offered including part-day, full-day, or both.

Common Core Implementation Grant

LEAs have until the end of 2014-15 to finish spending the Common Core funding and file their expenditure report to the CDE. The CDE expenditure report has not yet been released and is anticipated prior to the end of the fiscal year.

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Federal Funding / Sequestration

The Consolidated Appropriations Act finalized fiscal year (FY) 2014 funding for federal agencies including Education and ended the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act sequestration provisions are still in effect until 2023.

The Consolidated Appropriations Act funded ESEA Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the FY 2013 5.23% sequestration cuts. Districts receiving Impact Aid funding had the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid was funded at \$100 million above its pre-sequestration FY 2013 level.

California schools received an increase in FY 2014 (school year 2014-15) of approximately \$60 million for Title I and \$50 million for IDEA above FY 2013 sequestration levels. California will need to submit a competitive application to obtain funding for the new preschool Early Childhood program jointly administered by Health and Human Services and Education.

For the 2014-15 school year, funded with FY 2014 funds, districts should expect a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program is funded at 5.0% above FY 2013 sequestration levels. For years after 2014-15, it would be prudent to plan for possible reductions in federal funding until Congress resolves the federal deficit issues that led to sequestration.

Fiscal Year 2015 (school year 2015-2016): The new fiscal year (FY 2015) begins October 1, 2014. Congress passed a short term Continuing Resolution (CR) that is in effect until December 11, 2014. The temporary FY 2015 CR funds federal agencies including the Department of Education at FY 2014 levels subject to a small 0.0554% across the board cut. The FY 2015 CR provides funding to school districts for most federal education programs such as Title I and IDEA for use during the 2015-16 school year. Impact Aid is an exception. FY 2015 funding for Impact Aid provides current school year (2014-15) funding.

A priority for Congress when it returns November 12 for session is to complete FY 2015 funding. Congress could pass an Omnibus Appropriations bill including the Labor, HHS, and Education bill, another Continuing Resolution for the remainder of the year, or another short term CR through March 2015. An Omnibus bill including a Labor, HHS and Education is the best option for education program funding. Congress used the final FY 2014 levels as the basis for the temporary CR, which will be the starting point for the final FY 2015 Omnibus bill or CR. Preliminary multiyear planning could assume the continuation of 2014 funding levels in FY 2015 with the possibility of a very small reduction. The Omnibus bill or CR will set the final FY 2015 funding levels to determine

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how much IDEA and Title 1 funding states and local school districts will receive in school year 2015-16. Long term Budget Control Act sequestration cuts could return in FY 2016.

Foster Youth Services

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. The Foster Youth Services grant programs are still available and were not included in the list of categorical programs that were rolled into the LCFF. County superintendents retain the responsibility to coordinate services for foster youth among child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records among those agencies.

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants. Foster youth is also now included as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

Education Code Section 49085 required the state Department of Social Services to enter into an MOU with the CDE to share data related to pupils in foster care. The CDE is then required to inform LEAs, at least weekly, of any pupils enrolled in their schools who are in foster care to ensure these students receive the appropriate educational support and services.

The CDE and the California Department of Social Services (CDSS) have established an MOU to conduct statewide matching of student data to foster data to ensure that foster youth are included in the unduplicated count. The CDE has also developed the required functionality that will allow foster data to be updated in CALPADS on a weekly basis beginning in fall 2014. For more information on how foster youth may be identified in CALPADS, see CDE's website for Frequently Asked Questions regarding Foster Youth under the LCFF: <http://www.cde.ca.gov/fq/aa/lc/lcffffaq.asp#FOSTER>

Medi-Cal Administrative Activities

On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process, effective immediately. CMS has also agreed to an interim process by which schools will receive a percentage of their claims, with a recasting (reconciliation) to occur once the RMTS process is implemented and there are a sufficient number of quarters with which to back cast. This methodology will be implemented for all deferred periods, paid and unpaid.

On September 17, 2014, the DHCS held a conference call to let local educational agencies (LEAs) know what percentages schools might receive based on the deferred claims and what a sufficient number of Random Moment Time Study (RMTS) quarters would be used for the recasting (reconciliation). As of this writing, DHCS has not published this information formally.

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A draft of the RMTS implementation timeline is available at <http://www.dhcs.ca.gov/provgovpart/Pages/RMTSimplementationtimeline.aspx>. Please consult with your LEA MAA Coordinator or the Regional LEC Coordinator for further information regarding the new survey methodology scheduled to start January 1, 2015.

Proposition 39

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Prop. 39, the California Clean Energy Jobs Act. Prop. 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities.

For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2014-15 the total funding available for clean energy projects is \$352.5 million. K-12 LEAs will be allocated \$279 million, with LEA distributions based 85% on a per-ADA allocation (P2 of prior year) and 15% on the basis of free and reduced price meal-eligible students (prior year). The CDE will post the 2014-15 entitlement amounts soon. \$28 million will go to the Energy Conservation Assistance Act (ECAA) and \$37.5 million to community college districts.

Minimum grants will be \$15,000 plus free and reduced priced meals (FRMP) allotment for LEAs with 100 or less prior year P2 ADA, no less than \$50,000 plus FRPM allotment for LEAs with more than 100 to 1,000 prior year P2 ADA, and no less than \$100,000 plus FRPM allotment for LEAs with more than 1,000 but less than 2,000 prior year P2 ADA. In addition, LEAs with 1,000 or less prior year P2 ADA may receive advances on future allocations, allowing them to bundle two years of funding.

Note that the Prop. 39 legislation and the associated audit procedure (see Audit Requirements section) state that "an LEA may not use a sole source process to award funds, and that an LEA may use the best value criteria as defined in paragraph (1) of subdivision (c) of Section 20133 of the Public Contract Code." Clarification of the legislative intent is being sought, but at for now LEAs may want to seek legal counsel, and at a minimum will need to document that an appropriate competitive process is used in awarding any Prop. 39 funds.

LEAs with 2,000 or more prior year P2 ADA will receive their allocation based on a per-ADA allocation. LEAs that receive more than \$1 million must spend at least 50% of the funding on projects larger than \$250,000 that achieve substantial energy efficiency, clean energy and jobs benefits.

LEAs may pursue other programs and incentives to leverage Prop. 39 awards such as but not limited to: Bright Schools Program, California Conservation Corps, bond funding and local government program.

LEAs are expected to provide specific data to the Energy Commission including but not limited to an Energy Expenditure Plan with specific required elements, access to all utility data for the past 12 months, benchmarking data, cost efficiency analysis, and ongoing analysis.

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Allowable uses of Prop. 39 funds include:

- Energy planning activities occurring on or after July 1, 2013
- Energy audits and energy surveys/assessments
- Prop. 39 program assistance
- Hiring or retaining of an energy manager with a maximum cost of 10% of the award or \$100,000 each year
- Energy-related training for classified employees

The California Energy Commission (CEC) released updated guidelines in June 2014 outlining an eight-step process for participating in the Prop. 39 program, which includes an audit step. These guidelines are available at:

<http://www.energy.ca.gov/2013publications/CEC-400-2013-010/CEC-400-2013-010-CMF.pdf>

LEAs should not commit the anticipated funds until they are familiar with the final guidelines and the criteria to enable them to apply and collect the funds.

The following websites contain additional information regarding the funding:

CDE: <http://www.cde.ca.gov/fq/aa/ca/prop39ccejia.asp>

California Energy Commission:
<http://www.energy.ca.gov/efficiency/proposition39/faq.html>

Energy Conservation Assistance Act

The Energy Conservation Assistance Act (ECAA) provides interest free loans for energy projects with proven energy savings. The Energy Commission is accepting applications on a first-come, first-served basis. \$28 million was allocated to the ECAA program in 2013-14 and another \$28 million in 2014-15. The maximum loan amount is \$3 million per application and no minimum amount exists. School districts, charter schools and county offices of education are all eligible for the interest free loans. Loan applicants must be designated to receive a Clean Energy Jobs Act (Prop 39) award to be eligible for the interest free loan. Loans must be repaid from energy cost savings or other legally available funds within the maximum payback terms of 20 years.

Eligible projects include:

- Lighting system upgrades
- Pumps and motors
- Streetlights and LED traffic signals
- Energy management systems and equipment controls
- Building insulation

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- Energy generation including renewable and combined heat and power projects
- Heating, ventilation and air conditioning equipment
- Water and waste water treatment equipment
- Load shifting projects, such as thermal energy storage

Applications and other detail regarding the program can be found at the following website: <http://www.energy.ca.gov/efficiency/financing/index.html>

It is recommended that LEAs contact the Energy Commission before applying for the most current funding availability information.

Special Education

Special education will continue to be funded outside the LCFF. For 2014-15, the COLA is funded at .85%, which is estimated to be \$4.44 per ADA. The estimated deficit in special education funding is 2.78%, down from previous estimates of 4.1%. The deficit decrease is primarily due to increased property taxes and a revision of the formula used to calculate the deficit.

The state has convened a Special Education Task Force to focus on identifying the vision and mission for students with disabilities, and to propose possible reforms. See <http://www.cde.ca.gov/be/pn/pn/ssetfprojectsummary.asp>, and <http://www.smcoe.org/about-smcoe/statewide-special-education-task-force/> for more details. The task force is expected to issue recommendations in late 2014.

Audit Requirements

Numerous changes were made to the K-12 Audit Guide as a result of the implementation of LCFF and LCAP. New procedures adopted for 2013-14 audits included those related to Common Core State Standards Implementation Funds, verification of Unduplicated Pupil Counts for LCFF, Prop 39 (California Clean Energy Job Act), the Charter School Facility Grant, and the Local Control Funding Formula Certification (2013-14 only). Details on these procedures can be found at <http://eaap.ca.gov/audit-guide/prior-years-audit-guide-booklet/> or in the May Revision 2014 edition of the Common Message.

The Education Audit Appeals Panel (EAAP) finalized proposed 2014-15 permanent regulations for the 2014-15 Audit Guide at its September 22, 2014 meeting, and the regulations are pending Office of Administrative Law review and approval. New or amended procedures adopted for 2014-15 include the following:

- **Local Control and Accountability Plan** – New procedure to verify that the LEA made expenditures aligned with a properly adopted LCAP.
- **K-3 GSA** – New procedure to verify the LEA has made adequate progress toward the 24:1 K-3 average class size.

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- **Maintenance of Effort** – New procedures to test for compliance with MOE requirements for ROC/P, Adult Education, and Transportation. The procedures are identical in all three cases except that 1) only the ROC/P procedure allows a county office to count the expenditures of districts in its county, and vice versa, and 2) ROC/P and Adult Education procedures are for 2014-15 only while the Transportation procedure is ongoing.
- **Common Core** – Modification of the 2013-14 procedure to verify the required final expenditure report was submitted, and to disallow expenditures if the LEA did not comply with plan adoption requirements and/or used the funds for disallowed categories of expense.

Details on these procedures can be found in the current Audit Guide booklet at <http://eaap.ca.gov/wp-content/uploads/2014/09/posted-on-website-audit-guide-excel-2014-15-july-3-20145.xlsx> or in the May Revision 2014 edition of the Common Message. Note the 2014-15 Guide linked above has been completely reformatted into an Excel file with an interactive table of contents that will allow users to jump directly to the procedure of interest.

Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in the longer day/year incentive funding for the 2009-10 through 2014-15 school years. The State Budget continues to provide all school districts, county offices of education and charter schools with school year reduction flexibility through 2014-15. The link below provides guidance on how to make the reduced instructional minutes calculation.

<http://www.cde.ca.gov/fq/au/ag/reducingit.asp>

Education Codes 46207 and 46208 have been added, requiring districts whose funding equals or exceeds their LCFF target to offer the statutorily required instructional minutes and 180 days or more of instruction, but the flexibility to reduce the year by up to five days provided in Education Code 46201.2 remains through 2014-15. Both 46207 and 46208 provide for the withholding of LCFF apportionment from school districts offering less than the minimum instructional minutes or days.

Because of the sunset of Education Code 46201.2 flexibility along with the new provisions above, all basic aid districts, and any district or county office of education participating in the longer day/year incentive program, will need to plan to restore the 180-day school year and the annual instructional minutes requirement in the 2015-16 fiscal year.

The instructional days requirement for charter schools remains at 175 days. A school district or charter operating as a multitrack year-round school is in compliance with the 180-day requirement if it certifies to the Superintendent of Public Instruction that it is a multitrack year-round school and maintains its school for a minimum of 163 school days.

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Retirement

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements take effect for the 2014-15 financial statements for State and local government employers. Districts will need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements. This number will be determined by CalPERS & CalSTRS actuaries based on LEA information provided to the retirement systems and will be included in the annual audit report. Districts should discuss with their auditors how they will comply with GASB 68. Further information regarding GASB 68 compliance can be found at the following links:

- For CalPERS:
<http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/accounting-standards.xml&pat=SCER>
- CalPERS Circular Letter 200-062-14 dated October 22, 2014 updates employers on actions taken by the retirement system to address GASB 68 and request for information from CalPERS employers.
<http://www.calpers.ca.gov/eip-docs/employer/cir-ltrs/2014/200-062-14.pdf>
- For CalSTRS: <http://www.calstrs.com/gasb-accounting-changes>

To address the unfunded liability, both retirement systems are increasing rates charged to school employers.

CalPERS

The CalPERS Board adopted changes to the actuarial assumptions to be effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the next five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21. At the April 14, 2014 meeting, the Board set the rate of 11.771% for employer contributions for 2014-15.

CalPERS Actual and Projected Rates						
<i>2014-15 Actual</i>	<i>2015-16 Projected</i>	<i>2016-17 Projected</i>	<i>2017-18 Projected</i>	<i>2018-19 Projected</i>	<i>2019-20 Projected</i>	<i>2020-21 Projected</i>
11.771%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

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Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members. The CalPERS actuarial office will compute GASB 68 reporting valuations for employers for fiscal year 2014-15 beginning in spring 2015. Individual reports will be available to LEAs for a fee. More information can be found at <http://www.calpers.ca.gov/eip-docs/about/committee-meetings/agendas/financeadmin/201410/item8b-00.pdf>.

CalSTRS

Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. The rate for employers is **8.88%** for 2014-15. Employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

AB 1469 requires that the CalSTRS Board take action, beginning with the 2021-22 fiscal year, to increase or decrease the contribution rates for employers to reflect the contribution required to eliminate the current unfunded actuarial obligation by June 30, 2046. This rate adjustment shall not increase by more than 1% of creditable compensation from one year to the next. The employer rates are capped at 20.25% of member creditable compensation.

Member contributions are also increased to a maximum of 10.25% for those who were members on December 31, 2012 (2% at 60) and to a maximum of 9.205% for those who became members on or after January 1, 2013 (2% at 62). The annual 2% increase to member benefits ("improvement factor") is vested for active members for any calendar year in which active member contributions are increased.

Districts are advised to use the rates below in developing multiyear projections for first interim.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

As a result of the adoption of the above rates the net pension liability for CalSTRS has dropped significantly – from \$167 billion to \$59.9 billion.

CalSTRS has commissioned its external auditor to issue an opinion on the net pension liability as calculated under GASB 67 formula and an opinion on the proportionate share schedule as part of its financial statements for June 30, 2014. The proportionate share

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will be figured on payroll reported to the agency by June 30 and, due to the 45-day delay in payroll reporting, will differ from the LEA's own records for the fiscal year. CalSTRS does not plan to charge for the reports. The reports will be available on the CalSTRS.com website on the Contributions Account Portal.

Districts will need to exercise caution in their proposed language for negotiated payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, earned service period and possible interest charges are attached in Appendix D.

Summary

LEAs adapted to unprecedented changes in 2013-14 under LCFF and LCAP. With the passage of a year, the adoption of the first LCAPs, and the 2013-14 P2 certification of the LCFF by CDE, the 2014-15 fiscal year represents a transition to a "new normal" with an emphasis on:

- Planning and budgeting in a transparent and inclusive manner.
- Maintaining expenditure flexibility to allow for changing priorities under the LCAP, changing expenditure requirements due to legislative mandates, and possible revenue volatility during LCFF implementation.

While funding is slowly being restored to pre-recession levels, LEAs cannot simply return to pre-recession practices and programs. LEAs must focus on improving and increasing services to students, especially in specific student subgroups, and will be held accountable through the LCAP.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: _____

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: Carrie Carlson

Telephone: (916) 434-5095

Title: Director, Business Services

E-mail: ccarlson@wpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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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:

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Meeting Date: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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☐ 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.

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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: Carrie Carlson

Telephone: (916) 434-5095

Title: Director, Business Services

E-mail: ccarlson@wpusd.k12.ca.us

Criteria and Standards Review Summary

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	44,229,447.00	44,119,760.00	3,545,731.88	44,119,760.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,170.00	1,170.00	0.00	1,170.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,035,942.00	1,489,851.00	0.00	1,489,851.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,028,302.00	1,067,661.00	179,197.06	1,067,661.00	0.00	0.0%
5) TOTAL, REVENUES			46,294,861.00	46,678,442.00	3,724,928.94	46,678,442.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,563,147.00	21,289,640.00	6,770,796.58	21,289,640.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,768,867.00	4,783,241.00	1,496,676.90	4,783,241.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,896,915.00	8,581,638.00	2,803,168.16	8,581,638.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,847,621.00	2,343,896.00	939,463.56	2,343,896.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,012,165.00	3,328,145.00	1,155,019.92	3,328,145.00	0.00	0.0%
6) Capital Outlay		6000-6999	83,250.00	111,762.00	24,530.42	111,762.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,228,238.00	1,923,238.00	385,579.69	1,923,238.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(679,128.00)	(800,260.00)	0.00	(800,260.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			41,721,075.00	41,561,300.00	13,575,235.23	41,561,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,573,786.00	5,117,142.00	(9,850,306.29)	5,117,142.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,360.00	23,360.00	0.00	23,360.00	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	(4,466,006.00)	(4,839,939.00)	0.00	(4,839,939.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,489,366.00)	(4,863,299.00)	0.00	(4,863,299.00)		

9.1.60

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)			84,420.00	253,843.00	(9,850,306.29)	253,843.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,642,891.00	5,516,482.00		5,516,482.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,642,891.00	5,516,482.00		5,516,482.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,642,891.00	5,516,482.00		5,516,482.00		
2) Ending Balance, June 30 (E + F1e)			5,727,311.00	5,770,325.00		5,770,325.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,590,027.00	1,737,575.00		1,737,575.00		
Unassigned/Unappropriated Amount		9790	4,132,284.00	4,027,750.00		4,027,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,864,930.00	10,077,096.00	3,192,950.00	10,077,096.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,259,856.00	6,594,355.00	1,869,198.00	6,594,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	325,447.00	333,189.00	0.00	333,189.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,125,466.00	35,274,787.00	83.30	35,274,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	869,320.00	934,578.00	844,213.52	934,578.00	0.00	0.0%
Prior Years' Taxes		8043	(30,908.00)	75,776.00	(680.66)	75,776.00	0.00	0.0%
Supplemental Taxes		8044	234,861.00	677,842.00	27,944.22	677,842.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	430,577.00	476,132.00	0.00	476,132.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	740,357.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,819,906.00	54,443,755.00	5,933,708.38	54,443,755.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,590,459.00)	(10,323,995.00)	(2,387,976.50)	(10,323,995.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,229,447.00	44,119,760.00	3,545,731.88	44,119,760.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
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		
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						

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 III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	1,170.00	1,170.00	0.00	1,170.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,170.00	1,170.00	0.00	1,170.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	224,246.00	654,721.00	0.00	654,721.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	798,966.00	822,400.00	0.00	822,400.00	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						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	12,730.00	12,730.00	0.00	12,730.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,035,942.00	1,489,851.00	0.00	1,489,851.00	0.00	0.0%

9.1.63

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 Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF 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	150,000.00	150,000.00	28,099.50	150,000.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	50,092.11	160,000.00	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	75,000.00	70,000.00	27,461.66	70,000.00	0.00	0.0%
Interagency Services		8677	243,302.00	243,302.00	0.00	243,302.00	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 (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	400,000.00	444,359.00	73,543.79	444,359.00	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						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,028,302.00	1,067,661.00	179,197.06	1,067,661.00	0.00	0.0%
TOTAL, REVENUES			46,294,861.00	46,678,442.00	3,724,928.94	46,678,442.00	0.00	0.0%

9.1.64

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	18,834,933.00	18,625,526.00	5,889,423.61	18,625,526.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	757,313.00	709,499.00	231,795.84	709,499.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,909,811.00	1,890,386.00	630,833.78	1,890,386.00	0.00	0.0%
Other Certificated Salaries		1900	61,090.00	64,229.00	18,743.35	64,229.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,563,147.00	21,289,640.00	6,770,796.58	21,289,640.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	184,619.00	229,310.00	50,709.59	229,310.00	0.00	0.0%
Classified Support Salaries		2200	1,797,616.00	1,725,912.00	530,015.34	1,725,912.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	405,351.00	441,495.00	134,566.99	441,495.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,061,606.00	2,063,045.00	687,657.46	2,063,045.00	0.00	0.0%
Other Classified Salaries		2900	319,675.00	323,479.00	93,727.52	323,479.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,768,867.00	4,783,241.00	1,496,676.90	4,783,241.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,019,223.00	1,879,589.00	598,739.77	1,879,589.00	0.00	0.0%
PERS		3201-3202	520,297.00	517,219.00	159,402.25	517,219.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	642,766.00	651,184.00	204,934.44	651,184.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,873,026.00	4,663,332.00	1,528,585.42	4,663,332.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,837.00	12,844.00	4,051.93	12,844.00	0.00	0.0%
Workers' Compensation		3601-3602	328,397.00	328,607.00	104,157.61	328,607.00	0.00	0.0%
OPEB, Allocated		3701-3702	197,596.00	198,382.00	90,382.47	198,382.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	300,773.00	330,481.00	112,914.27	330,481.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,896,915.00	8,581,638.00	2,803,168.16	8,581,638.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	158,204.00	598,393.17	158,204.00	0.00	0.0%
Books and Other Reference Materials		4200	2,100.00	3,997.00	651.47	3,997.00	0.00	0.0%
Materials and Supplies		4300	1,692,961.00	1,989,455.00	275,432.18	1,989,455.00	0.00	0.0%
Noncapitalized Equipment		4400	102,560.00	192,240.00	64,986.74	192,240.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,847,621.00	2,343,896.00	939,463.56	2,343,896.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,359.00	45,001.00	7,521.80	45,001.00	0.00	0.0%
Dues and Memberships		5300	19,190.00	23,123.00	20,689.19	23,123.00	0.00	0.0%
Insurance		5400-5450	335,957.00	340,573.00	83,829.45	340,573.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,557,100.00	1,607,100.00	556,127.39	1,607,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,700.00	121,486.00	44,318.38	121,486.00	0.00	0.0%
Transfers of Direct Costs		5710	(8,650.00)	(10,467.00)	1,196.00	(10,467.00)	0.00	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	853,437.00	1,062,257.00	415,599.44	1,062,257.00	0.00	0.0%
Communications		5900	139,072.00	139,072.00	25,738.27	139,072.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,012,165.00	3,328,145.00	1,155,019.92	3,328,145.00	0.00	0.0%

9.1.65

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	83,250.00	67,750.00	8,433.91	67,750.00	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	44,012.00	16,096.51	44,012.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,250.00	111,762.00	24,530.42	111,762.00	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	1,839,557.00	1,534,557.00	0.00	1,534,557.00	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	434.00	434.00	92.42	434.00	0.00	0.0%
Other Debt Service - Principal		7439	388,247.00	388,247.00	385,487.27	388,247.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,228,238.00	1,923,238.00	385,579.69	1,923,238.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(568,226.00)	(692,040.00)	0.00	(692,040.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(110,902.00)	(108,220.00)	0.00	(108,220.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(679,128.00)	(800,260.00)	0.00	(800,260.00)	0.00	0.0%
TOTAL, EXPENDITURES			41,721,075.00	41,561,300.00	13,575,235.23	41,561,300.00	0.00	0.0%

9.1.66

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	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: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	23,360.00	0.00	23,360.00	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	(4,466,006.00)	(4,839,939.00)	0.00	(4,839,939.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,466,006.00)	(4,839,939.00)	0.00	(4,839,939.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,489,366.00)	(4,863,299.00)	0.00	(4,863,299.00)	0.00	0.0%

9.1.67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	643,470.00	677,528.00	0.00	677,528.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,318,025.00	3,000,998.00	60,204.01	3,000,998.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,013,887.00	3,326,631.00	2,655,909.00	3,326,631.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,601,365.00	2,758,275.00	681,101.21	2,758,275.00	0.00	0.0%
5) TOTAL, REVENUES			6,576,747.00	9,763,432.00	3,397,214.22	9,763,432.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,131,053.00	4,476,039.00	1,464,036.92	4,476,039.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,465,755.00	2,514,295.00	795,513.37	2,514,295.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,453,541.00	2,576,852.00	827,239.53	2,576,852.00	0.00	0.0%
4) Books and Supplies		4000-4999	587,445.00	2,340,846.00	327,695.43	2,340,846.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,038,453.00	1,713,819.00	322,120.34	1,713,819.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,000.00	2,020,621.00	0.00	2,020,621.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	568,226.00	692,040.00	0.00	692,040.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,256,473.00	16,334,512.00	3,736,605.59	16,334,512.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,679,726.00)	(6,571,080.00)	(339,391.37)	(6,571,080.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,466,006.00	4,839,939.00	0.00	4,839,939.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,466,006.00	4,839,939.00	0.00	4,839,939.00		

9.1.68

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)			(213,720.00)	(1,731,141.00)	(339,391.37)	(1,731,141.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	258,394.00	1,825,851.00		1,825,851.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,394.00	1,825,851.00		1,825,851.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,394.00	1,825,851.00		1,825,851.00		
2) Ending Balance, June 30 (E + F1e)			44,674.00	94,710.00		94,710.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	55,758.00	94,710.00		94,710.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(11,084.00)	0.00		0.00		

9.1.69

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 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		
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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	643,470.00	677,528.00	0.00	677,528.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			643,470.00	677,528.00	0.00	677,528.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,059,518.00	1,059,518.00	0.00	1,059,518.00	0.00	0.0%
Special Education Discretionary Grants		8182	181,266.00	181,266.00	0.00	181,266.00	0.00	0.0%
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%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	867,643.00	1,167,068.00	0.00	1,167,068.00	0.00	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	90,129.00	141,217.00	0.00	141,217.00	0.00	0.0%

9.1.70

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 III, Immigration Education Program	4201	8290	0.00	6,839.00	0.00	6,839.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	69,057.00	129,081.00	0.00	129,081.00	0.00	0.0%
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	179,030.00	0.00	179,030.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	36,196.00	45,769.00	0.00	45,769.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,216.00	91,210.00	60,204.01	91,210.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,318,025.00	3,000,998.00	60,204.01	3,000,998.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	190,230.00	218,450.00	0.00	218,450.00	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	378,000.00	378,000.00	245,700.00	378,000.00	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%
California Clean Energy Jobs Act	6230	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%
American Indian Early Childhood Education	7210	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%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	445,657.00	2,730,181.00	2,410,209.00	2,730,181.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,013,887.00	3,326,631.00	2,655,909.00	3,326,631.00	0.00	0.0%

9.1.71

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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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 (50%) Adjustmt		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	153,680.00	16,453.21	153,680.00	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	2,601,365.00	2,604,595.00	664,648.00	2,604,595.00	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			2,601,365.00	2,758,275.00	681,101.21	2,758,275.00	0.00	0.0%
TOTAL, REVENUES			6,576,747.00	9,763,432.00	3,397,214.22	9,763,432.00	0.00	0.0%

9.172

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	3,464,343.00	3,693,485.00	1,229,059.68	3,693,485.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	229,694.00	291,206.00	71,771.67	291,206.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	212,412.00	268,803.00	90,575.76	268,803.00	0.00	0.0%
Other Certificated Salaries		1900	224,604.00	222,545.00	72,629.81	222,545.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,131,053.00	4,476,039.00	1,464,036.92	4,476,039.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,601,205.00	1,553,816.00	503,564.43	1,553,816.00	0.00	0.0%
Classified Support Salaries		2200	327,735.00	338,076.00	111,584.84	338,076.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	346,108.00	351,210.00	117,069.92	351,210.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	164,856.00	244,938.00	57,447.77	244,938.00	0.00	0.0%
Other Classified Salaries		2900	25,851.00	26,255.00	5,846.41	26,255.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,465,755.00	2,514,295.00	795,513.37	2,514,295.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	375,403.00	398,648.00	129,637.34	398,648.00	0.00	0.0%
PERS		3201-3202	271,500.00	266,989.00	83,576.68	266,989.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	237,260.00	247,373.00	78,996.91	247,373.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,427,008.00	1,507,387.00	484,406.54	1,507,387.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,179.00	3,412.00	1,105.33	3,412.00	0.00	0.0%
Workers' Compensation		3601-3602	80,697.00	88,395.00	28,434.64	88,395.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	58,494.00	64,648.00	21,082.09	64,648.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,453,541.00	2,576,852.00	827,239.53	2,576,852.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	180,000.00	986,278.00	109,449.87	986,278.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,443.00	1,238.89	5,443.00	0.00	0.0%
Materials and Supplies		4300	392,245.00	1,201,821.00	136,103.55	1,201,821.00	0.00	0.0%
Noncapitalized Equipment		4400	15,200.00	147,304.00	80,903.12	147,304.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			587,445.00	2,340,846.00	327,695.43	2,340,846.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	66,282.00	174,764.00	33,070.26	174,764.00	0.00	0.0%
Dues and Memberships		5300	0.00	220.00	0.00	220.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	156.20	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,600.00	76,759.00	27,204.96	76,759.00	0.00	0.0%
Transfers of Direct Costs		5710	8,650.00	10,467.00	(1,196.00)	10,467.00	0.00	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	899,021.00	1,443,709.00	262,884.92	1,443,709.00	0.00	0.0%
Communications		5900	6,400.00	6,400.00	0.00	6,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,038,453.00	1,713,819.00	322,120.34	1,713,819.00	0.00	0.0%

9.1.73

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	5,400.00	0.00	5,400.00	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	2,003,221.00	0.00	2,003,221.00	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	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	2,020,621.00	0.00	2,020,621.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	568,226.00	692,040.00	0.00	692,040.00	0.00	0.0%
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			568,226.00	692,040.00	0.00	692,040.00	0.00	0.0%
TOTAL, EXPENDITURES			11,256,473.00	16,334,512.00	3,736,605.59	16,334,512.00	0.00	0.0%

9.1.74

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	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: 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	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	4,466,006.00	4,839,939.00	0.00	4,839,939.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,466,006.00	4,839,939.00	0.00	4,839,939.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,466,006.00	4,839,939.00	0.00	4,839,939.00	0.00	0.0%

9.1.75

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

31 66951 000000C
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	44,872,917.00	44,797,288.00	3,545,731.88	44,797,288.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,319,195.00	3,002,168.00	60,204.01	3,002,168.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,049,829.00	4,816,482.00	2,655,909.00	4,816,482.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,629,667.00	3,825,936.00	860,298.27	3,825,936.00	0.00	0.0%
5) TOTAL, REVENUES			52,871,608.00	56,441,874.00	7,122,143.16	56,441,874.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,694,200.00	25,765,679.00	8,234,833.50	25,765,679.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,234,622.00	7,297,536.00	2,292,190.27	7,297,536.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,350,456.00	11,158,490.00	3,630,407.69	11,158,490.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,435,066.00	4,684,742.00	1,267,158.99	4,684,742.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,050,618.00	5,041,964.00	1,477,140.26	5,041,964.00	0.00	0.0%
6) Capital Outlay		6000-6999	95,250.00	2,132,383.00	24,530.42	2,132,383.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,228,238.00	1,923,238.00	385,579.69	1,923,238.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,902.00)	(108,220.00)	0.00	(108,220.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			52,977,548.00	57,895,812.00	17,311,840.82	57,895,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,940.00)	(1,453,938.00)	(10,189,697.66)	(1,453,938.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,360.00	23,360.00	0.00	23,360.00	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			(23,360.00)	(23,360.00)	0.00	(23,360.00)		

9.1.76

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)			(129,300.00)	(1,477,298.00)	(10,189,697.66)	(1,477,298.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,901,285.00	7,342,333.00		7,342,333.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,901,285.00	7,342,333.00		7,342,333.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,901,285.00	7,342,333.00		7,342,333.00		
2) Ending Balance, June 30 (E + F1e)			5,771,985.00	5,865,035.00		5,865,035.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	55,758.00	94,710.00		94,710.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,590,027.00	1,737,575.00		1,737,575.00		
Unassigned/Unappropriated Amount		9790	4,121,200.00	4,027,750.00		4,027,750.00		

9,177

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 SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,864,930.00	10,077,096.00	3,192,950.00	10,077,096.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,259,856.00	6,594,355.00	1,869,198.00	6,594,355.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	325,447.00	333,189.00	0.00	333,189.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	33,125,466.00	35,274,787.00	83.30	35,274,787.00	0.00	0.0%
Unsecured Roll Taxes		8042	869,320.00	934,578.00	844,213.52	934,578.00	0.00	0.0%
Prior Years' Taxes		8043	(30,908.00)	75,776.00	(680.66)	75,776.00	0.00	0.0%
Supplemental Taxes		8044	234,861.00	677,842.00	27,944.22	677,842.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	430,577.00	476,132.00	0.00	476,132.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	740,357.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,819,906.00	54,443,755.00	5,933,708.38	54,443,755.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,590,459.00)	(10,323,995.00)	(2,387,976.50)	(10,323,995.00)	0.00	0.0%
Property Taxes Transfers		8097	643,470.00	677,528.00	0.00	677,528.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,872,917.00	44,797,288.00	3,545,731.88	44,797,288.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,059,518.00	1,059,518.00	0.00	1,059,518.00	0.00	0.0%
Special Education Discretionary Grants		8182	181,266.00	181,266.00	0.00	181,266.00	0.00	0.0%
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	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%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	867,643.00	1,167,068.00	0.00	1,167,068.00	0.00	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	90,129.00	141,217.00	0.00	141,217.00	0.00	0.0%

9.178

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000
Form 011

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 III, Immigration Education Program	4201	8290	0.00	6,839.00	0.00	6,839.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	69,057.00	129,081.00	0.00	129,081.00	0.00	0.0%
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	179,030.00	0.00	179,030.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	36,196.00	45,769.00	0.00	45,769.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,386.00	92,380.00	60,204.01	92,380.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,319,195.00	3,002,168.00	60,204.01	3,002,168.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	224,246.00	654,721.00	0.00	654,721.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	989,196.00	1,040,850.00	0.00	1,040,850.00	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	378,000.00	378,000.00	245,700.00	378,000.00	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%
California Clean Energy Jobs Act	6230	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%
American Indian Early Childhood Education	7210	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%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	458,387.00	2,742,911.00	2,410,209.00	2,742,911.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,049,829.00	4,816,482.00	2,655,909.00	4,816,482.00	0.00	0.0%

9.1.19

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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	150,000.00	150,000.00	28,099.50	150,000.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	50,092.11	160,000.00	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	75,000.00	70,000.00	27,461.66	70,000.00	0.00	0.0%
Interagency Services		8677	243,302.00	243,302.00	0.00	243,302.00	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 (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	400,000.00	598,039.00	89,997.00	598,039.00	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	2,601,365.00	2,604,595.00	664,648.00	2,604,595.00	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			3,629,667.00	3,825,936.00	860,298.27	3,825,936.00	0.00	0.0%
TOTAL, REVENUES			52,871,608.00	56,441,874.00	7,122,143.16	56,441,874.00	0.00	0.0%

9.1.80

2014-15 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000
Form 011

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	22,299,276.00	22,319,011.00	7,118,483.29	22,319,011.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	987,007.00	1,000,705.00	303,567.51	1,000,705.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,122,223.00	2,159,189.00	721,409.54	2,159,189.00	0.00	0.0%
Other Certificated Salaries		1900	285,694.00	286,774.00	91,373.16	286,774.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,694,200.00	25,765,679.00	8,234,833.50	25,765,679.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,785,824.00	1,783,126.00	554,274.02	1,783,126.00	0.00	0.0%
Classified Support Salaries		2200	2,125,351.00	2,063,988.00	641,600.18	2,063,988.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	751,459.00	792,705.00	251,636.91	792,705.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,226,462.00	2,307,983.00	745,105.23	2,307,983.00	0.00	0.0%
Other Classified Salaries		2900	345,526.00	349,734.00	99,573.93	349,734.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,234,622.00	7,297,536.00	2,292,190.27	7,297,536.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,394,626.00	2,278,237.00	728,377.11	2,278,237.00	0.00	0.0%
PERS		3201-3202	791,797.00	784,208.00	242,978.93	784,208.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	880,026.00	898,557.00	283,931.35	898,557.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,300,034.00	6,170,719.00	2,012,991.96	6,170,719.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,016.00	16,256.00	5,157.26	16,256.00	0.00	0.0%
Workers' Compensation		3601-3602	409,094.00	417,002.00	132,592.25	417,002.00	0.00	0.0%
OPEB, Allocated		3701-3702	197,596.00	198,382.00	90,382.47	198,382.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	359,267.00	395,129.00	133,996.36	395,129.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,350,456.00	11,158,490.00	3,630,407.69	11,158,490.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	230,000.00	1,144,482.00	707,843.04	1,144,482.00	0.00	0.0%
Books and Other Reference Materials		4200	2,100.00	9,440.00	1,890.36	9,440.00	0.00	0.0%
Materials and Supplies		4300	2,085,206.00	3,191,276.00	411,535.73	3,191,276.00	0.00	0.0%
Noncapitalized Equipment		4400	117,760.00	339,544.00	145,889.86	339,544.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,435,066.00	4,684,742.00	1,267,158.99	4,684,742.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	92,641.00	219,765.00	40,592.06	219,765.00	0.00	0.0%
Dues and Memberships		5300	19,190.00	23,343.00	20,689.19	23,343.00	0.00	0.0%
Insurance		5400-5450	335,957.00	340,573.00	83,829.45	340,573.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,558,600.00	1,608,600.00	556,283.59	1,608,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,300.00	198,245.00	71,523.34	198,245.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	1,752,458.00	2,505,966.00	678,484.36	2,505,966.00	0.00	0.0%
Communications		5900	145,472.00	145,472.00	25,738.27	145,472.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,050,618.00	5,041,964.00	1,477,140.26	5,041,964.00	0.00	0.0%

9.181

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	5,400.00	0.00	5,400.00	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	83,250.00	2,070,971.00	8,433.91	2,070,971.00	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	12,000.00	56,012.00	16,096.51	56,012.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,250.00	2,132,383.00	24,530.42	2,132,383.00	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	1,839,557.00	1,534,557.00	0.00	1,534,557.00	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	434.00	434.00	92.42	434.00	0.00	0.0%
Other Debt Service - Principal		7439	388,247.00	388,247.00	385,487.27	388,247.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,228,238.00	1,923,238.00	385,579.69	1,923,238.00	0.00	0.0%
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	(110,902.00)	(108,220.00)	0.00	(108,220.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,902.00)	(108,220.00)	0.00	(108,220.00)	0.00	0.0%
TOTAL, EXPENDITURES			52,977,548.00	57,895,812.00	17,311,840.82	57,895,812.00	0.00	0.0%

9.1.82

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	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: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	23,360.00	0.00	23,360.00	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		
(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)			(23,360.00)	(23,360.00)	0.00	(23,360.00)	0.00	0.0%

9,183

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5640	Medi-Cal Billing Option	94,205.00
6010	After School Education and Safety (ASES)	1.00
9010	Other Restricted Local	504.00
Total, Restricted Balance		<u>94,710.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,322.00	48,322.00	(23,360.00)	48,322.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,520.00	119,340.00	25,319.43	119,340.00	0.00	0.0%
5) TOTAL REVENUES			176,842.00	167,662.00	1,959.43	167,662.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,823.00	7,823.00	2,607.52	7,823.00	0.00	0.0%
2) Classified Salaries		2000-2999	110,293.00	103,569.00	36,577.53	103,569.00	0.00	0.0%
3) Employee Benefits		3000-3999	48,014.00	47,246.00	17,294.54	47,246.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,496.00	13,797.00	1,893.90	13,797.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,900.00	4,900.00	1,081.84	4,900.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,274.00	11,274.00	0.00	11,274.00	0.00	0.0%
9) TOTAL EXPENDITURES			195,800.00	188,609.00	59,455.33	188,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,958.00)	(20,947.00)	(57,495.90)	(20,947.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			23,360.00	23,360.00	0.00	23,360.00		

9.1.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,402.00	2,413.00	(57,495.90)	2,413.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,196.00	43,853.00		43,853.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,196.00	43,853.00		43,853.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,196.00	43,853.00		43,853.00		
2) Ending Balance, June 30 (E + F1e)			43,598.00	46,266.00		46,266.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	43,598.00	46,266.00		46,266.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	48,322.00	48,322.00	(23,360.00)	48,322.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,322.00	48,322.00	(23,360.00)	48,322.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6.93	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	128,520.00	119,340.00	25,312.50	119,340.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,520.00	119,340.00	25,312.50	119,340.00	0.00	0.0%
TOTAL, REVENUES			176,842.00	167,662.00	1,959.43	167,662.00	0.00	0.0%

9.1.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,823.00	7,823.00	2,607.52	7,823.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,823.00	7,823.00	2,607.52	7,823.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,817.00	47,282.00	18,368.57	47,282.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,794.00	22,794.00	7,597.92	22,794.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,656.00	16,765.00	5,701.64	16,765.00	0.00	0.0%
Other Classified Salaries		2900	16,026.00	16,728.00	4,909.40	16,728.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,293.00	103,569.00	36,577.53	103,569.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,097.00	3,482.00	1,467.53	3,482.00	0.00	0.0%
PERS		3201-3202	7,722.00	7,422.00	2,512.75	7,422.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,472.00	5,336.00	1,858.28	5,336.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,705.00	28,380.00	10,111.81	28,380.00	0.00	0.0%
Unemployment Insurance		3501-3502	56.00	51.00	19.11	51.00	0.00	0.0%
Workers' Compensation		3601-3602	1,460.00	1,324.00	491.93	1,324.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	502.00	1,251.00	833.13	1,251.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,014.00	47,246.00	17,294.54	47,246.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,496.00	13,797.00	1,893.90	13,797.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,496.00	13,797.00	1,893.90	13,797.00	0.00	0.0%

9.1.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,000.00	3,000.00	996.84	3,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	1,500.00	1,500.00	85.00	1,500.00	0.00	0.0%
Communications		5900	400.00	400.00	0.00	400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,900.00	4,900.00	1,081.84	4,900.00	0.00	0.0%
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	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	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,274.00	11,274.00	0.00	11,274.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,274.00	11,274.00	0.00	11,274.00	0.00	0.0%
TOTAL, EXPENDITURES			195,800.00	188,609.00	59,455.33	188,609.00		

9.1.89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	0.00	23,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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								
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%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			23,360.00	23,360.00	0.00	23,360.00		

9,190

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	46,266.00
Total, Restricted Balance		46,266.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,212.00	0.00	1,212.00	0.00	0.0%
3) Other State Revenue		8300-8599	258,258.00	208,258.00	52,065.00	208,258.00	0.00	0.0%
4) Other Local Revenue		8500-8799	13,000.00	49,634.00	6.30	49,634.00	0.00	0.0%
5) TOTAL REVENUES			271,258.00	259,104.00	52,071.30	259,104.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,328.00	44,328.00	14,775.88	44,328.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,980.00	113,553.00	38,418.09	113,553.00	0.00	0.0%
3) Employee Benefits		3000-3999	68,162.00	67,385.00	23,922.39	67,385.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,000.00	11,412.00	3,631.83	11,412.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,406.00	3,726.00	0.00	3,726.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,267.00	12,585.00	0.00	12,585.00	0.00	0.0%
9) TOTAL EXPENDITURES			265,143.00	252,989.00	80,748.19	252,989.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,115.00	6,115.00	(28,676.89)	6,115.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.192

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,115.00	6,115.00	(28,676.89)	6,115.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,675.00	7,907.00		7,907.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,675.00	7,907.00		7,907.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,675.00	7,907.00		7,907.00		
2) Ending Balance, June 30 (E + F1e)			32,790.00	14,022.00		14,022.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	32,790.00	14,022.00		14,022.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.93

2014-15 First Interim
Child Development Fund
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 Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,212.00	0.00	1,212.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,212.00	0.00	1,212.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	258,258.00	208,258.00	52,065.00	208,258.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			258,258.00	208,258.00	52,065.00	208,258.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8650	0.00	0.00	28.10	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8652	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	37,634.00	0.00	37,634.00	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								
All Other Local Revenue		8699	13,000.00	12,000.00	(21.80)	12,000.00	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			13,000.00	49,634.00	6.30	49,634.00	0.00	0.0%
TOTAL REVENUES			271,258.00	259,104.00	52,071.30	259,104.00		

9.194

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,328.00	44,328.00	14,775.88	44,328.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,328.00	44,328.00	14,775.88	44,328.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	111,782.00	104,675.00	34,450.55	104,675.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,198.00	8,878.00	3,967.54	8,878.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			119,980.00	113,553.00	38,418.09	113,553.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,808.00	4,952.00	1,629.09	4,952.00	0.00	0.0%
PERS		3201-3202	10,011.00	10,000.00	3,548.62	10,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,471.00	8,311.00	2,891.60	8,311.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	42,185.00	40,217.00	14,130.15	40,217.00	0.00	0.0%
Unemployment Insurance		3501-3502	79.00	77.00	26.43	77.00	0.00	0.0%
Workers' Compensation		3601-3602	2,038.00	1,983.00	678.81	1,983.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	569.00	1,845.00	1,017.69	1,845.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,162.00	67,385.00	23,922.39	67,385.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,500.00	1,200.00	528.75	1,200.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,500.00	10,212.00	3,103.08	10,212.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,000.00	11,412.00	3,631.83	11,412.00	0.00	0.0%

9,195

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	900.00	600.00	0.00	600.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	2,506.00	2,126.00	0.00	2,126.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,406.00	3,726.00	0.00	3,726.00	0.00	0.0%
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	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	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	15,267.00	12,585.00	0.00	12,585.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,267.00	12,585.00	0.00	12,585.00	0.00	0.0%
TOTAL EXPENDITURES			265,143.00	252,989.00	80,746.19	252,989.00		

9.1.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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								
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%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			0.00	0.00	0.00	0.00		

9.197

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	14,022.00
Total, Restricted Balance		<u>14,022.00</u>

9,198

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	965,000.00	965,000.00	45,152.22	965,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,000.00	77,000.00	9,552.57	77,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	597,000.00	597,000.00	142,834.25	597,000.00	0.00	0.0%
5) TOTAL REVENUES			1,639,000.00	1,639,000.00	197,539.04	1,639,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	703,637.00	675,933.00	230,430.41	675,933.00	0.00	0.0%
3) Employee Benefits		3000-3999	315,118.00	315,586.00	107,750.93	315,586.00	0.00	0.0%
4) Books and Supplies		4000-4999	641,709.00	633,902.00	160,030.24	633,902.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,575.00	39,373.00	12,938.14	39,373.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,361.00	84,361.00	0.00	84,361.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,776,391.00	1,749,155.00	511,149.72	1,749,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,391.00)	(110,155.00)	(313,610.68)	(110,155.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.1.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,391.00)	(110,155.00)	(313,610.68)	(110,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,624.00	246,463.00		246,463.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,624.00	246,463.00		246,463.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,624.00	246,463.00		246,463.00		
2) Ending Balance, June 30 (E + F1e)			26,233.00	136,308.00		136,308.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,233.00	136,308.00		136,308.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.100

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	965,000.00	965,000.00	45,152.22	965,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			965,000.00	965,000.00	45,152.22	965,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	77,000.00	77,000.00	9,552.57	77,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			77,000.00	77,000.00	9,552.57	77,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	570,000.00	570,000.00	142,480.19	570,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	267.91	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,000.00	27,000.00	86.15	27,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			597,000.00	597,000.00	142,834.25	597,000.00	0.00	0.0%
TOTAL, REVENUES			1,639,000.00	1,639,000.00	197,539.04	1,639,000.00		

9.1.101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	575,161.00	551,878.00	189,171.08	551,879.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,353.00	88,353.00	29,451.04	88,353.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,123.00	35,123.00	11,566.28	35,123.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	578.00	242.01	578.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			703,637.00	675,933.00	230,430.41	675,933.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	62,720.00	58,572.00	20,715.55	58,572.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,453.00	47,714.00	17,033.49	47,714.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	189,935.00	197,383.00	65,794.24	197,383.00	0.00	0.0%
Unemployment Insurance		3501-3502	330.00	312.00	111.62	312.00	0.00	0.0%
Workers' Compensation		3601-3602	8,516.00	8,061.00	2,882.20	8,061.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	3,164.00	3,544.00	1,213.83	3,544.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			315,118.00	315,586.00	107,750.93	315,586.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,200.00	65,500.00	16,166.19	65,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,806.00	3,805.80	3,806.00	0.00	0.0%
Food		4700	566,500.00	564,596.00	140,058.25	564,596.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			641,700.00	633,902.00	160,030.24	633,902.00	0.00	0.0%

9.1.102

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	800.00	800.00	0.00	800.00	0.00	0.0%
Dues and Memberships		5300	275.00	275.00	140.00	275.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,000.00	14,851.00	7,159.81	14,851.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	13,100.00	23,447.00	5,638.33	23,447.00	0.00	0.0%
Communications		5900	1,400.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,575.00	39,373.00	12,938.14	39,373.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	84,361.00	84,361.00	0.00	84,361.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,361.00	84,361.00	0.00	84,361.00	0.00	0.0%
TOTAL EXPENDITURES			1,776,391.00	1,749,155.00	511,149.72	1,749,155.00		

9.1.103

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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								
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 Capital Leases		8972	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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			0.00	0.00	0.00	0.00		

9.1.104

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	136,308.00
Total, Restricted Balance		<u>136,308.00</u>

9.1.105

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,189.28	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	6,189.28	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,343.00	5,194.15	7,343.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	111,000.00	112,917.00	32,874.86	112,917.00	0.00	0.0%
6) Capital Outlay		6000-6999	388,000.00	388,000.00	58,993.49	388,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			499,000.00	508,260.00	95,062.50	508,260.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(499,000.00)	(508,260.00)	(98,873.22)	(508,260.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9,1106

2014-15 First Interim
Building Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(499,000.00)	(508,260.00)	(88,873.22)	(508,260.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,997,335.00	2,542,034.00		2,542,034.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,997,335.00	2,542,034.00		2,542,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,997,335.00	2,542,034.00		2,542,034.00		
2) Ending Balance, June 30 (E + F1e)			1,498,335.00	2,033,774.00		2,033,774.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,498,335.00	2,033,774.00		2,033,774.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.107

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,189.28	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%
Other Local Revenue								
All Other Local Revenue		8699	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			0.00	0.00	6,189.28	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	6,189.28	0.00		

9.1.108

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	6,000.00	5,194.15	6,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,343.00	0.00	1,343.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,343.00	5,194.15	7,343.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	447.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	650.00	362.53	650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	110,000.00	111,767.00	32,065.33	111,767.00	0.00	0.0%
Communications		5900	1,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,000.00	112,917.00	32,874.86	112,917.00	0.00	0.0%

9.1.109

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	25,000.00	0.00	25,000.00	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	363,000.00	303,000.00	0.00	303,000.00	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	0.00	60,000.00	56,993.49	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			388,000.00	368,000.00	56,993.49	388,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			499,000.00	508,260.00	95,062.50	508,260.00		

9,110

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/ County School Facilities Fund		7613	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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)								
			0.00	0.00	0.00	0.00		

9,111

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	2,033,774.00
Total, Restricted Balance		<u>2,033,774.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,375,000.00	1,379,500.00	596,045.61	1,379,500.00	0.00	0.0%
5) TOTAL REVENUES			1,375,000.00	1,379,500.00	596,045.61	1,379,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,641.00	124,253.00	43,148.29	124,253.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,192.00	44,372.00	15,379.56	44,372.00	0.00	0.0%
4) Books and Supplies		4000-4999	300.00	47,300.00	44,625.90	47,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,700.00	90,700.00	13,297.04	90,700.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,100.00	5,049.98	5,100.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			211,833.00	311,725.00	121,500.77	311,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,163,167.00	1,067,775.00	474,544.84	1,067,775.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,000.00	650,000.00	0.00	650,000.00	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			(650,000.00)	(650,000.00)	0.00	(650,000.00)		

9.1.113

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			513,167.00	417,775.00	474,544.84	417,775.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	617,283.00	1,444,593.00		1,444,593.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,283.00	1,444,593.00		1,444,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,283.00	1,444,593.00		1,444,593.00		
2) Ending Balance, June 30 (E + F1e)			1,130,450.00	1,862,368.00		1,862,368.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,130,450.00	1,862,368.00		1,862,368.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.114

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	7,000.00	5,063.99	7,000.00	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								
Mitigation/Developer Fees		8681	1,370,000.00	1,372,500.00	590,981.62	1,372,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			1,375,000.00	1,379,500.00	596,045.61	1,379,500.00	0.00	0.0%
TOTAL REVENUES			1,375,000.00	1,379,500.00	596,045.61	1,379,500.00		

9.1.115

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,785.00	117,799.00	41,142.36	117,799.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,856.00	6,454.00	2,005.93	6,454.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			111,641.00	124,253.00	43,148.29	124,253.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,735.00	14,352.00	4,896.51	14,352.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,070.00	9,224.00	3,246.26	9,224.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,749.00	17,935.00	6,266.07	17,935.00	0.00	0.0%
Unemployment Insurance		3501-3502	53.00	61.00	21.25	61.00	0.00	0.0%
Workers' Compensation		3601-3602	1,333.00	1,548.00	527.42	1,548.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	1,252.00	1,252.00	422.05	1,252.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,192.00	44,372.00	15,379.56	44,372.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	300.00	21,300.00	20,684.70	21,300.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	26,000.00	23,941.20	26,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300.00	47,300.00	44,625.90	47,300.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,700.00	2,700.00	64.53	2,700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	55,000.00	88,000.00	13,232.51	88,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,700.00	90,700.00	13,297.04	90,700.00	0.00	0.0%

9.1.116

2014-15 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000
Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,100.00	5,049.98	5,100.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,100.00	5,049.98	5,100.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			211,833.00	311,725.00	121,500.77	311,725.00		

9.1.117

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)								
			(650,000.00)	(650,000.00)	0.00	(650,000.00)		

9.1.118

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	1,862,368.00
Total, Restricted Balance		<u>1,862,368.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	5,037.66	18,000.00	0.00	0.0%
5) TOTAL, REVENUES			18,000.00	18,000.00	5,037.66	18,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	15,000.00	12,731.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	883,278.00	868,278.00	279,423.13	868,278.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			883,278.00	883,278.00	292,154.13	883,278.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,278.00)	(865,278.00)	(287,116.47)	(865,278.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.1.120

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(865,278.00)	(865,278.00)	(287,116.47)	(865,278.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,792,616.00	1,979,417.00		1,979,417.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,792,616.00	1,979,417.00		1,979,417.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,792,616.00	1,979,417.00		1,979,417.00		
2) Ending Balance, June 30 (E + F1e)			927,338.00	1,114,139.00		1,114,139.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	927,338.00	1,114,139.00		1,114,139.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9750	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		

9.1.121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,000.00	18,000.00	5,037.66	18,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			18,000.00	18,000.00	5,037.66	18,000.00	0.00	0.0%
TOTAL REVENUES			18,000.00	18,000.00	5,037.66	18,000.00		

9.1.122

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	7,000.00	6,168.50	7,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	0.00	8,000.00	6,562.50	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	15,000.00	12,731.00	15,000.00	0.00	0.0%

9,1123

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	883,278.00	868,278.00	279,423.13	868,278.00	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			883,278.00	868,278.00	279,423.13	868,278.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out:								
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			883,278.00	868,278.00	292,154.13	883,278.00		

9.1.124

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	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								
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%
(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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)								
			0.00	0.00	0.00	0.00		

9.1.125

Resource	Description	2014/15 Projected Year Totals
7710	State School Facilities Projects	914,139.00
9010	Other Restricted Local	200,000.00
Total, Restricted Balance		<u>1,114,139.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	644.08	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	644.08	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,000.00	0.00	11,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	11,000.00	0.00	11,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	(9,000.00)	644.08	(9,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.1.127

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	(9,000.00)	644.08	(9,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	255,557.00	271,828.00		271,828.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,557.00	271,828.00		271,828.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,557.00	271,828.00		271,828.00		
2) Ending Balance, June 30 (E + F1e)			257,557.00	262,828.00		262,828.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	257,557.00	262,828.00		262,828.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.128

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	644.08	2,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	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			2,000.00	2,000.00	644.08	2,000.00	0.00	0.0%
TOTAL REVENUES			2,000.00	2,000.00	644.08	2,000.00		

9.1.129

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

91.130

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	11,000.00	0.00	11,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,000.00	0.00	11,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	11,000.00	0.00	11,000.00		

9.1.131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			0.00	0.00	0.00	0.00		

9.1.132

Resource	Description	2014/15 Projected Year Totals
6230	California Clean Energy Jobs Act	130,000.00
9010	Other Restricted Local	132,828.00
Total, Restricted Balance		<u>262,828.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,640,000.00	5,650,000.00	138,011.45	5,650,000.00	0.00	0.0%
5) TOTAL REVENUES			5,640,000.00	5,650,000.00	138,011.45	5,650,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,575.00	75,575.00	13,565.50	75,575.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,624,754.00	8,624,754.00	4,494,509.44	8,624,754.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,700,329.00	8,700,329.00	4,508,074.94	8,700,329.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,060,329.00)	(3,050,329.00)	(4,370,063.49)	(3,050,329.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			650,000.00	650,000.00	0.00	650,000.00		

9,1.134

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,410,329.00)	(2,400,329.00)	(4,370,063.49)	(2,400,329.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,644,888.00	13,562,486.00		13,562,486.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,644,888.00	13,562,486.00		13,562,486.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,644,888.00	13,562,486.00		13,562,486.00		
2) Ending Balance, June 30 (E + F1e)			11,234,559.00	11,162,157.00		11,162,157.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,234,559.00	11,162,157.00		11,162,157.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

9.1.135

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	5,450,000.00	5,450,000.00	6,517.15	5,450,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF 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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	22,094.81	90,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	110,000.00	109,399.49	110,000.00	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			5,640,000.00	5,650,000.00	138,011.45	5,650,000.00	0.00	0.0%
TOTAL, REVENUES			5,640,000.00	5,650,000.00	138,011.45	5,650,000.00		

9.1.136

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	75,575.00	75,575.00	13,565.50	75,575.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,575.00	75,575.00	13,565.50	75,575.00	0.00	0.0%

9,1137

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	7,694,754.00	7,694,754.00	3,564,509.44	7,694,754.00	0.00	0.0%
Other Debt Service - Principal		7439	930,000.00	930,000.00	930,000.00	930,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,624,754.00	8,624,754.00	4,494,509.44	8,624,754.00	0.00	0.0%
TOTAL, EXPENDITURES			8,700,329.00	8,700,329.00	4,508,074.94	8,700,329.00		

9.1.138

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Contributions from Restricted Revenues		8990	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)			650,000.00	650,000.00	0.00	650,000.00		

9.1.139

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	11,162,157.00
Total, Restricted Balance		11,162,157.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	20.41	70.00	0.00	0.0%
5) TOTAL REVENUES			70.00	70.00	20.41	70.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70.00	70.00	20.41	70.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.1.141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			70.00	70.00	20.41	70.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,644.00	6,651.00		6,651.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,644.00	6,651.00		6,651.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,644.00	6,651.00		6,651.00		
2) Ending Net Position, June 30 (E + F1e)			6,714.00	6,721.00		6,721.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	6,714.00	6,721.00		6,721.00		

9.1.142

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	70.00	70.00	20.41	70.00	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	70.00	20.41	70.00	0.00	0.0%
TOTAL REVENUES			70.00	70.00	20.41	70.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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	0.00	0.0%
Contributions from Restricted Revenues		8990	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 + c - d + e)			0.00	0.00	0.00	0.00		

9.1.143

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	490.31	2,000.00	0.00	0.0%
5) TOTAL REVENUES			2,000.00	2,000.00	490.31	2,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,000.00	2,000.00	700.00	2,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,000.00	2,000.00	700.00	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(209.69)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

9.1.145

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(209.69)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	161,332.00	159,997.00		159,997.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,332.00	159,997.00		159,997.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,332.00	159,997.00		159,997.00		
2) Ending Net Position, June 30 (E + F1e)			161,332.00	159,997.00		159,997.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	161,332.00	159,997.00		159,997.00		

9.1.146

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	490.31	2,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	490.31	2,000.00	0.00	0.0%
TOTAL REVENUES			2,000.00	2,000.00	490.31	2,000.00		

9.1.147

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	2,000.00	2,000.00	700.00	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	700.00	2,000.00	0.00	0.0%

9.1.148

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			2,000.00	2,000.00	700.00	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.00	0.0%
Contributions from Restricted Revenues		8990	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 + c - d + e)			0.00	0.00	0.00	0.00		

9.1.149

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,494.96	6,424.74	6,424.74	6,424.74	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,494.96	6,424.74	6,424.74	6,424.74	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	27.06	27.06	27.06	27.06	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	27.06	27.06	27.06	27.06	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	6,522.02	6,451.80	6,451.80	6,451.80	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

9.1.151

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

9.1.152

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0%

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
B. RECEIPTS	A. BEGINNING CASH	9,645,010.00	5,269,421.00	1,479,248.00	(69,197.00)	1,858,136.00	248,626.00	19,036,819.00	11,797,311.00
	B. RECEIPTS								
LCFF/Revenue Limit Sources	Principal Apportionment	570,170.00	570,170.00	2,895,503.00	1,026,305.00	1,500,431.00	1,500,431.00	1,500,431.00	1,500,431.00
	Property Taxes	41,570.00	7.00	829,983.00	0.00	127,943.00	19,223,810.00	913,443.00	101.00
	Miscellaneous Funds	(801,536.00)	250,464.00	(1,102,143.00)	(734,762.00)	(694,421.00)	(778,767.00)	(778,767.00)	(778,767.00)
	Federal Revenue	13,643.00	5,551.00	3,483.00	37,526.00	181,570.00	19,517.00	5,474.00	29,056.00
	Other State Revenue	0.00	436,834.00	0.00	2,219,076.00	1,234,933.00	357,255.00	371,823.00	62,803.00
	Other Local Revenue	130,051.00	162,752.00	251,186.00	316,309.00	378,899.00	320,209.00	374,502.00	311,331.00
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	(46,102.00)	1,425,778.00	2,878,012.00	2,864,454.00	2,729,355.00	20,642,455.00	2,386,906.00	1,124,955.00
C. DISBURSEMENTS	1000-1999	1,945,181.00	2,085,715.00	2,078,872.00	2,125,065.00	2,144,908.00	114,038.00	4,141,784.00	2,115,631.00
	2000-2999	526,641.00	567,063.00	592,370.00	606,116.00	615,304.00	98,837.00	1,130,014.00	597,331.00
	3000-3999	887,987.00	903,556.00	918,154.00	920,711.00	923,407.00	54,187.00	1,790,077.00	921,031.00
	4000-4999	50,155.00	291,791.00	407,859.00	517,353.00	223,672.00	238,680.00	198,086.00	223,675.00
	5000-5999	182,709.00	346,341.00	492,742.00	455,347.00	314,489.00	271,450.00	363,033.00	299,881.00
	6000-6999	0.00	5,718.00	10,727.00	8,085.00	192,349.00	0.00	0.00	0.00
	Capital Outlay	384,251.00	443.00	443.00	443.00	760.00	380.00	380.00	0.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	3,978,924.00	4,200,627.00	4,501,167.00	4,633,120.00	4,414,899.00	777,572.00	7,623,374.00	4,157,349.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not in Treasury								
	Accounts Receivable	1,584,154.00	105,922.00	72,858.00	2,025,791.00	75,282.00	(272.00)	(63.00)	29,656.00
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	1,584,154.00	105,922.00	72,858.00	2,025,791.00	75,282.00	(272.00)	(63.00)	29,656.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	1,936,717.00	1,121,246.00	(1,852.00)	2,346,223.00	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
	Due To Other Funds								
	Current Loans				(4,016,431.00)			2,008,216.00	
	Unearned Revenues								
	Deferred Inflows of Resources								
	SUBTOTAL	1,936,717.00	1,121,246.00	(1,852.00)	(1,670,208.00)	(742.00)	1,076,418.00	2,002,977.00	(1,240.00)
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	(352,563.00)	(1,015,324.00)	74,710.00	3,695,999.00	76,024.00	(1,076,690.00)	(2,003,040.00)	30,896.00
	F. ENDING CASH (A + E)	(4,375,599.00)	(3,790,173.00)	(1,548,445.00)	1,927,333.00	(1,809,510.00)	18,788,193.00	(7,239,508.00)	(3,001,498.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		5,269,421.00	1,479,248.00	(69,197.00)	1,858,136.00	248,626.00	19,036,819.00	11,797,311.00	8,795,813.00

9.1.154

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources		8,795,813.00	5,121,459.00	13,471,622.00	9,004,921.00				
Principal Apportionment	8010-8019	1,500,431.00	0.00	0.00	4,107,150.00			16,671,453.00	16,671,451.00
Property Taxes	8020-8079	25,642.00	14,131,361.00	52,794.00	2,425,650.00			37,772,304.00	37,772,304.00
Miscellaneous Funds	8080-8099	(1,311,720.00)	(618,412.00)	(614,619.00)	(1,683,015.00)			(9,646,465.00)	(9,646,467.00)
Federal Revenue	8100-8299	109,839.00	925,929.00	482,637.00	1,207,942.00			3,002,167.00	3,002,168.00
Other State Revenue	8300-8599	134,170.00	573,982.00	47,869.00	(622,063.00)			4,815,482.00	4,815,482.00
Other Local Revenue	8600-8799	262,396.00	292,311.00	93,826.00	932,164.00			3,825,936.00	3,825,936.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979	720,758.00	15,305,171.00	42,307.00	(2.00)	0.00		(2.00)	0.00
TOTAL RECEIPTS		2,170,340.00	2,133,139.00	2,127,203.00	2,583,804.00			25,765,680.00	25,765,679.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	612,086.00	603,335.00	585,714.00	756,726.00			7,297,537.00	7,297,536.00
Classified Salaries	2000-2999	929,538.00	916,594.00	917,520.00	1,075,729.00			11,158,491.00	11,158,490.00
Employee Benefits	3000-3999	196,508.00	558,651.00	393,678.00	1,394,635.00			4,684,743.00	4,684,742.00
Books and Supplies	4000-4999	584,020.00	407,489.00	342,483.00	982,180.00			5,041,964.00	5,041,964.00
Services	5000-5999	0.00	0.00	143,103.00	1,772,401.00			2,132,383.00	2,132,383.00
Capital Outlay	6000-6599	760.00	380.00	380.00	1,428,398.00			1,815,018.00	1,815,018.00
Other Outgo	7000-7499	0.00	0.00	0.00	23,360.00			23,360.00	23,360.00
Interfund Transfers Out	7500-7629							0.00	0.00
All Other Financing Uses	7630-7699	4,493,252.00	4,625,588.00	4,510,081.00	10,005,233.00	0.00	0.00	57,919,176.00	57,919,172.00
TOTAL DISBURSEMENTS		96,120.00	8,530.00	0.00	(3,997,974.00)	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299		8,530.00	0.00	(3,997,974.00)			4.00	4.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		96,120.00	8,530.00	0.00	(3,997,974.00)	0.00	0.00	4.00	4.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(2,020.00)	329,734.00	(1,073.00)	(6,798,172.00)			0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640		2,008,216.00					0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		(2,020.00)	2,337,950.00	(1,073.00)	(6,798,172.00)	0.00	0.00	1.00	1.00
Nonoperating									
Suspense Clearing	9910	98,140.00	(2,329,420.00)	1,073.00	2,800,198.00	0.00	0.00	3.00	3.00
TOTAL BALANCE SHEET ITEMS		(3,674,354.00)	8,350,163.00	(4,466,701.00)	(837,209.00)	0.00	0.00	(1,477,298.00)	(1,477,298.00)
E. NET INCREASE/DECREASE (B - C + D)		5,121,459.00	13,471,622.00	9,004,921.00	8,167,712.00				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,167,712.00	

9.1.155

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref Only)								
A. BEGINNING CASH		8,167,712.00	5,781,343.00	3,708,931.00	3,717,289.00	815,877.00	(1,594,711.00)	18,517,041.00	12,742,187.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	704,992.00	704,992.00	3,225,787.00	1,701,280.00	1,268,986.00	2,793,494.00	1,268,986.00	635,810.00
Property Taxes	8020-8079	28,973.00	68.00	832,783.00	0.00	128,993.00	19,381,436.00	920,933.00	102.00
Miscellaneous Funds	8080-8099	0.00	(554,484.00)	(1,162,130.00)	(803,771.00)	(716,716.00)	(803,771.00)	(803,771.00)	(803,771.00)
Federal Revenue	8100-8299	8,240.00	0.00	0.00	69,462.00	140,954.00	15,151.00	4,250.00	22,556.00
Other State Revenue	8300-8599	0.00	0.00	3,130.00	27,801.00	535,846.00	155,016.00	161,337.00	27,251.00
Other Local Revenue	8600-8799	119,447.00	172,344.00	821,911.00	462,577.00	361,136.00	305,188.00	356,945.00	296,736.00
Interfund Transfers In	8910-8928								
All Other Financing Sources	8930-8979	(1.00)			(1.00)	(3.00)		(1.00)	2.00
TOTAL RECEIPTS		861,651.00	322,940.00	3,721,481.00	1,457,348.00	1,719,196.00	21,846,524.00	1,908,679.00	178,686.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,019,452.00	2,095,883.00	2,099,160.00	2,148,295.00	2,189,599.00	118,414.00	4,228,083.00	2,159,713.00
Classified Salaries	2000-2999	517,179.00	548,425.00	573,663.00	623,997.00	614,593.00	98,723.00	1,128,708.00	596,641.00
Employee Benefits	3000-3999	969,090.00	953,968.00	970,950.00	977,892.00	980,179.00	57,516.00	1,900,133.00	977,657.00
Books and Supplies	4000-4999	56,116.00	113,530.00	151,574.00	179,039.00	154,294.00	164,647.00	136,644.00	154,297.00
Services	5000-5999	67,071.00	354,887.00	257,423.00	413,549.00	255,344.00	220,400.00	294,759.00	243,321.00
Capital Outlay	6000-6599	0.00	1,307.00	90,638.00	0.00	11,039.00	0.00	0.00	0.00
Other Outgo	7000-7499	329,645.00	0.00	380.00	0.00	750.00	380.00	380.00	0.00
Interfund Transfers Out	7600-7829								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		3,958,353.00	4,068,000.00	4,143,808.00	4,342,772.00	4,205,808.00	658,082.00	7,688,708.00	4,131,629.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	2,247,417.00	1,828,403.00	429,897.00	(210,302.00)	75,282.00	(272.00)	(64.00)	29,655.00
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		2,247,417.00	1,828,403.00	429,897.00	(210,302.00)	75,282.00	(272.00)	(64.00)	29,655.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	1,538,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		1,538,884.00	155,755.00	(788.00)	(194,314.00)	(742.00)	1,076,418.00	(5,239.00)	(1,240.00)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		710,533.00	1,672,648.00	430,685.00	(15,989.00)	76,024.00	(1,076,690.00)	5,175.00	30,895.00
E. NET INCREASE/DECREASE (B - C + D)		(2,386,369.00)	(2,072,412.00)	8,358.00	(2,901,412.00)	(2,410,588.00)	20,111,752.00	(5,774,854.00)	(3,922,048.00)
F. ENDING CASH (A + E)		5,781,343.00	3,708,931.00	3,717,289.00	815,877.00	1,594,711.00	18,517,041.00	12,742,187.00	8,920,139.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

9.1.156

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

31 66951 0000000
Form CASH

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	8,820,139.00	6,450,221.00	17,308,407.00	12,908,982.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	2,890,475.00	799,731.00	0.00	3,135,845.00			19,130,378.00	19,130,377.00
Property Taxes	25,852.00	14,247,231.00	53,226.00	2,482,422.00			38,082,019.00	38,082,020.00
Miscellaneous Funds	(1,353,835.00)	(639,268.00)	(634,353.00)	(1,681,332.00)			(9,956,182.00)	(9,956,183.00)
Federal Revenue	85,258.00	718,802.00	359,146.00	906,763.00			2,330,592.00	2,330,592.00
Other State Revenue	58,217.00	249,055.00	20,684.00	851,570.00			2,089,907.00	2,089,906.00
Other Local Revenue	250,095.00	278,607.00	89,427.00	132,153.00			3,646,576.00	3,646,577.00
Interfund Transfers In								
All Other Financing Sources	(1.00)	1.00	3.00	2.00			0.00	
TOTAL RECEIPTS	1,958,071.00	15,655,159.00	(111,867.00)	5,807,423.00	0.00	0.00	55,323,291.00	55,323,289.00
C. DISBURSEMENTS								
Certificated Salaries	2,215,562.00	2,177,585.00	2,171,528.00	2,681,267.00			26,302,539.00	26,302,538.00
Classified Salaries	611,379.00	608,631.00	585,038.00	782,132.00			7,289,110.00	7,289,110.00
Employee Benefits	986,687.00	972,947.00	973,931.00	1,123,576.00			11,844,528.00	11,844,528.00
Books and Supplies	135,558.00	385,370.00	271,569.00	1,329,011.00			3,231,647.00	3,231,647.00
Services	474,185.00	330,854.00	278,074.00	903,873.00			4,093,740.00	4,093,739.00
Capital Outlay	0.00	0.00	8,213.00	11,166.00			122,383.00	122,383.00
Other Outgo	760.00	380.00	380.00	1,481,953.00			1,815,018.00	1,815,018.00
Interfund Transfers Out				773,360.00			773,360.00	773,360.00
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	4,424,129.00	4,475,767.00	4,288,731.00	9,086,338.00	0.00	0.00	55,472,325.00	55,472,323.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	96,120.00	8,528.00	0.00	(4,504,664.00)			0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	96,120.00	8,528.00	0.00	(4,504,664.00)	0.00	0.00	0.00	
Liabilities and Deferred Inflows								
Accounts Payable	(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)			0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	(2,020.00)	329,734.00	(1,073.00)	(2,893,375.00)	0.00	0.00	0.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	98,140.00	(321,206.00)	1,073.00	(1,611,288.00)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)	(2,359,918.00)	10,858,186.00	(4,399,525.00)	(4,890,204.00)	0.00	0.00	(149,034.00)	(149,034.00)
F. ENDING CASH (A + E)	6,460,221.00	17,308,407.00	12,908,982.00	8,018,678.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							8,018,678.00	

9.1.157

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,119,760.00	5.57%	46,578,686.00	6.46%	49,585,421.00
2. Federal Revenues	8100-8299	1,170.00	0.00%	1,170.00	0.00%	1,170.00
3. Other State Revenues	8300-8399	1,489,851.00	-28.86%	1,059,851.00	0.00%	1,059,851.00
4. Other Local Revenues	8600-8799	1,067,661.00	-3.69%	1,028,302.00	0.00%	1,028,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,839,939.00)	16.90%	(5,657,672.00)	5.45%	(5,966,020.00)
6. Total (Sum lines A1 thru A5c)		41,838,503.00	2.80%	43,010,337.00	6.27%	45,708,724.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,289,640.00		21,996,522.00
b. Step & Column Adjustment				453,882.00		468,927.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				253,000.00		130,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,289,640.00	3.32%	21,996,522.00	2.72%	22,595,449.00
2. Classified Salaries						
a. Base Salaries				4,783,241.00		4,833,073.00
b. Step & Column Adjustment				49,832.00		50,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,783,241.00	1.04%	4,833,073.00	1.04%	4,883,404.00
3. Employee Benefits	3000-3999	8,581,638.00	7.35%	9,212,479.00	7.21%	9,876,523.00
4. Books and Supplies	4000-4999	2,343,896.00	-13.23%	2,033,896.00	0.00%	2,033,896.00
5. Services and Other Operating Expenditures	5000-5999	3,328,145.00	-10.37%	2,983,145.00	0.00%	2,983,146.00
6. Capital Outlay	6000-6999	111,762.00	0.00%	111,762.00	-22.37%	86,762.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,923,238.00	0.00%	1,923,238.00	-18.92%	1,559,439.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(800,260.00)	-16.25%	(670,251.00)	0.00%	(670,251.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3210.62%	773,360.00	-96.98%	23,360.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,584,660.00	3.88%	43,197,224.00	0.40%	43,371,728.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		253,843.00		(186,887.00)		2,336,996.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,516,482.00		5,770,325.00		5,583,438.00
2. Ending Fund Balance (Sum lines C and D1)		5,770,325.00		5,583,438.00		7,920,434.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,737,575.00		1,664,170.00		1,679,791.00
2. Unassigned/Unappropriated	9790	4,027,750.00		3,914,268.00		6,235,643.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,770,325.00		5,583,438.00		7,920,434.00

9.1.158

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,737,575.00		1,664,170.00		1,679,791.00
c. Unassigned/Unappropriated	9790	4,027,750.00		3,914,268.00		6,235,643.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,765,325.00		5,578,438.00		7,915,434.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Certificated salaries increase in 15-16 for three reasons: first, the District Staff Development Day was paid in part by restricted funds in 14-15 but will be paid by unrestricted funds in 15-16; second, elimination of salary docks for two employees on long-term leave in 2014-15; third, the 2015-16 MYP reflects an increase of 2.0 certificated FTE. In 16-17, 2.0 FTE teachers are added due to growth in enrollment.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	677,528.00	0.00%	677,528.00	0.00%	677,528.00
2. Federal Revenues	8100-8299	3,000,998.00	-22.38%	2,329,422.00	0.00%	2,329,422.00
3. Other State Revenues	8300-8599	3,326,631.00	-69.04%	1,030,055.00	0.00%	1,030,055.00
4. Other Local Revenues	8600-8799	2,758,275.00	-5.08%	2,618,275.00	0.00%	2,618,275.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,839,939.00	16.90%	5,657,672.00	5.45%	5,966,020.00
6. Total (Sum lines A1 thru A5c)		14,603,371.00	-15.68%	12,312,952.00	2.50%	12,621,300.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,476,039.00		4,306,016.00
b. Step & Column Adjustment				93,997.00		90,426.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(264,020.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,476,039.00	-3.80%	4,306,016.00	2.10%	4,396,442.00
2. Classified Salaries						
a. Base Salaries				2,514,295.00		2,456,037.00
b. Step & Column Adjustment				25,143.00		48,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,401.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,514,295.00	-2.32%	2,456,037.00	1.97%	2,504,368.00
3. Employee Benefits	3000-3999	2,576,852.00	2.14%	2,632,049.00	5.81%	2,785,013.00
4. Books and Supplies	4000-4999	2,340,846.00	-48.83%	1,197,751.00	3.16%	1,235,603.00
5. Services and Other Operating Expenditures	5000-5999	1,713,819.00	-35.20%	1,110,594.00	1.50%	1,127,221.00
6. Capital Outlay	6000-6999	2,020,621.00	-99.47%	10,622.00	0.00%	10,622.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	692,040.00	-18.79%	562,031.00	0.00%	562,031.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,334,512.00	-24.85%	12,275,100.00	2.82%	12,621,300.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,731,141.00)		37,852.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,825,851.00		94,710.00		132,562.00
2. Ending Fund Balance (Sum lines C and D1)		94,710.00		132,562.00		132,562.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	94,710.00		132,562.00		132,562.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		94,710.00		132,562.00		132,562.00
(Line D3f must agree with line D2)						

9.1.160

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated: Restricted funds will not pay for any of Staff Development day compensation in 15-16; elimination of 2.34 FTE grant-funded certificated employee positions. Classified: Elimination of 1.25 FTE grant-funded positions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,797,288.00	5.49%	47,256,214.00	6.36%	50,262,949.00
2. Federal Revenues	8100-8299	3,002,168.00	-22.37%	2,330,592.00	0.00%	2,330,592.00
3. Other State Revenues	8300-8599	4,816,482.00	-56.61%	2,089,906.00	0.00%	2,089,906.00
4. Other Local Revenues	8600-8799	3,825,936.00	-4.69%	3,646,577.00	0.00%	3,646,577.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		56,441,874.00	-1.98%	55,323,289.00	5.43%	58,330,024.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,765,679.00		26,302,538.00
b. Step & Column Adjustment				547,879.00		559,353.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,020.00)		130,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,765,679.00	2.08%	26,302,538.00	2.62%	26,991,891.00
2. Classified Salaries						
a. Base Salaries				7,297,536.00		7,289,110.00
b. Step & Column Adjustment				74,975.00		98,662.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(83,401.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,297,536.00	-0.12%	7,289,110.00	1.35%	7,387,772.00
3. Employee Benefits	3000-3999	11,158,490.00	6.15%	11,844,528.00	6.90%	12,661,536.00
4. Books and Supplies	4000-4999	4,684,742.00	-31.02%	3,231,647.00	1.17%	3,269,499.00
5. Services and Other Operating Expenditures	5000-5999	5,041,964.00	-18.81%	4,093,739.00	0.41%	4,110,367.00
6. Capital Outlay	6000-6999	2,132,383.00	-94.26%	122,384.00	-20.43%	97,384.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,923,238.00	0.00%	1,923,238.00	-18.92%	1,559,439.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,220.00)	0.00%	(108,220.00)	0.00%	(108,220.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3210.62%	773,360.00	-96.98%	23,360.00
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)		57,919,172.00	-4.22%	55,472,324.00	0.94%	55,993,028.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,477,298.00)		(149,035.00)		2,336,996.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,342,333.00		5,865,035.00		5,716,000.00
2. Ending Fund Balance (Sum lines C and D1)		5,865,035.00		5,716,000.00		8,052,996.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	94,710.00		132,562.00		132,562.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,737,575.00		1,664,170.00		1,679,791.00
2. Unassigned/Unappropriated	9790	4,027,750.00		3,914,268.00		6,235,643.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,865,035.00		5,716,000.00		8,052,996.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,737,575.00		1,664,170.00		1,679,791.00
c. Unassigned/Unappropriated	9790	4,027,750.00		3,914,268.00		6,235,643.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,765,325.00		5,578,438.00		7,915,434.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.95%		10.06%		14.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		6,424.74		6,421.97		6,486.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,919,172.00		55,472,324.00		55,993,028.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		57,919,172.00		55,472,324.00		55,993,028.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,737,575.16		1,664,169.72		1,679,790.84
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)		1,737,575.16		1,664,169.72		1,679,790.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	6,495.00	6,425.00	-1.1%	Met
1st Subsequent Year (2015-16)	6,560.00	6,422.00	-2.1%	Not Met
2nd Subsequent Year (2016-17)	6,626.00	6,486.00	-2.1%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District is, unexpectedly, experiencing declining enrollment in 2014-15. Therefore, funded ADA has been reduced at first interim to equal its 2013-14 P-2 ADA. 2015-16 and 2016-17 ADA projections are based on reduced enrollment projections.

9.1.164

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEOS/Projected		
Current Year (2014-15)	6,775	6,658	-1.7%	Met
1st Subsequent Year (2015-16)	6,843	6,725	-1.7%	Met
2nd Subsequent Year (2016-17)	6,911	6,792	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

9.1.165

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	6,279	6,588	95.3%
Second Prior Year (2012-13)	6,299	6,598	95.5%
First Prior Year (2013-14)	6,425	6,686	96.1%
Historical Average Ratio:			95.6%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.1%

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 A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	6,425	6,658	96.5%	Not Met
1st Subsequent Year (2015-16)	6,422	6,725	95.5%	Met
2nd Subsequent Year (2016-17)	6,486	6,792	95.5%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Due to the District's declining enrollment status in the current year, estimated P-2 ADA is equal to the District's actual 2013-14 P-2 ADA even though enrollment had decreased.

9.1.166

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2014-15)	53,819,906.00	54,443,755.00	1.2%	Met
1st Subsequent Year (2015-16)	57,645,353.00	56,979,097.00	-1.2%	Met
2nd Subsequent Year (2016-17)	59,561,560.00	60,014,586.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	31,277,816.73	36,877,977.47	84.8%
Second Prior Year (2012-13)	30,321,647.01	35,592,577.07	85.2%
First Prior Year (2013-14)	33,025,506.62	39,267,757.38	84.1%
	Historical Average Ratio:		84.7%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	34,654,519.00	41,561,300.00	83.4%	Met
1st Subsequent Year (2015-16)	36,042,074.00	42,423,864.00	85.0%	Met
2nd Subsequent Year (2016-17)	37,355,376.00	43,348,368.00	86.2%	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)

9.1.168

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	2,319,195.00	3,002,168.00	29.4%	Yes
1st Subsequent Year (2015-16)	2,319,195.00	2,330,592.00	0.5%	No
2nd Subsequent Year (2016-17)	2,319,195.00	2,330,592.00	0.5%	No

Explanation:
(required if Yes)

First interim includes \$600k in federal revenue carryover from 2013-14.

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

Current Year (2014-15)	2,049,829.00	4,816,482.00	135.0%	Yes
1st Subsequent Year (2015-16)	2,049,829.00	2,089,906.00	2.0%	No
2nd Subsequent Year (2016-17)	2,049,829.00	2,089,906.00	2.0%	No

Explanation:
(required if Yes)

First interim includes a \$2.2 million California Career Pathways grant and \$600k in state revenue carryover from 2013-14, and \$55k increase in projected lottery revenues

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

Current Year (2014-15)	3,629,667.00	3,825,936.00	5.4%	Yes
1st Subsequent Year (2015-16)	3,629,667.00	3,646,577.00	0.5%	No
2nd Subsequent Year (2016-17)	3,629,667.00	3,646,577.00	0.5%	No

Explanation:
(required if Yes)

Microsoft voucher funds of \$140k, safety credits, insurance reimbursement

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

Current Year (2014-15)	2,435,066.00	4,684,742.00	92.4%	Yes
1st Subsequent Year (2015-16)	2,853,170.00	3,231,847.00	13.3%	Yes
2nd Subsequent Year (2016-17)	2,853,170.00	3,269,499.00	14.6%	Yes

Explanation:
(required if Yes)

Carryover of py unspent textbook, categorical & co-curricular funds (\$2.1 million); CCP grant (\$80k); increase in lottery revenues (\$55k); in subsequent years, increase computer replacement and textbook budgets

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

Current Year (2014-15)	4,050,618.00	5,041,964.00	24.5%	Yes
1st Subsequent Year (2015-16)	4,050,618.00	4,093,739.00	1.1%	No
2nd Subsequent Year (2016-17)	4,050,618.00	4,110,367.00	1.5%	No

Explanation:
(required if Yes)

Carryover of py unspent categorical & co-curricular allocations (\$330k), increase in NPS and NPA budgets (\$500k); increase in electricity budget (\$50k); budget deferred maintenance expenditures (\$50k).

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	7,998,691.00	11,644,586.00	45.6%	Not Met
1st Subsequent Year (2015-16)	7,998,691.00	8,067,075.00	0.9%	Met
2nd Subsequent Year (2016-17)	7,998,691.00	8,067,075.00	0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	6,485,684.00	9,726,706.00	50.0%	Not Met
1st Subsequent Year (2015-16)	6,903,788.00	7,325,386.00	6.1%	Not Met
2nd Subsequent Year (2016-17)	6,903,788.00	7,379,866.00	6.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

First interim includes \$600k in federal revenue carryover from 2013-14.

Explanation:

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

First interim includes a \$2.2 million California Career Pathways grant and \$600k in state revenue carryover from 2013-14, and \$55k increase in projected lottery revenues

Explanation:

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

Microsoft voucher funds of \$140k, safety credits, insurance reimbursement

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

Explanation:

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

Carryover of py unspent textbook, categorical & co-curricular funds (\$2.1 million); CCP grant (\$80k); increase in lottery revenues (\$55k); in subsequent years, increase computer replacement and textbook budgets

Explanation:

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

Carryover of py unspent categorical & co-curricular allocations (\$330k), increase in NPS and NPA budgets (\$500k); increase in electricity budget (\$50k); budget deferred maintenance expenditures (\$50k).

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	530,009.00	974,719.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		960,429.00	

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

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

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

9.1.171

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.1%	14.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.4%	4.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals 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)	Status
Current Year (2014-15)	253,843.00	41,584,660.00	N/A	Met
1st Subsequent Year (2015-16)	(186,887.00)	43,197,224.00	0.4%	Met
2nd Subsequent Year (2016-17)	2,336,996.00	43,371,728.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9.1.172

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)		5,865,035.00	Met
1st Subsequent Year (2015-16)		5,716,000.00	Met
2nd Subsequent Year (2016-17)		8,052,996.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)		8,167,712.00	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)

9.1.173

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,425	6,422	6,486
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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.

- Expenditures and Other Financing Uses
(Form 01I, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent
(Line B3 times Line B4)
- Reserve Standard - by Amount
(\$64,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard
(Greater of Line B5 or Line B6)

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
57,919,172.00	55,472,324.00	55,993,028.00
0.00	0.00	0.00
57,919,172.00	55,472,324.00	55,993,028.00
3%	3%	3%
1,737,575.15	1,664,169.72	1,679,790.84
0.00	0.00	0.00
1,737,575.15	1,664,169.72	1,679,790.84

9.174

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 (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,737,575.00	1,664,170.00	1,679,791.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,027,750.00	3,914,268.00	6,235,643.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,765,325.00	5,578,438.00	7,915,434.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.95%	10.06%	14.14%
District's Reserve Standard (Section 10B, Line 7):	1,737,575.16	1,664,169.72	1,679,790.84
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)

9.1.175

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

9.1.176

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(4,466,006.00)	(4,839,939.00)	8.4%	373,933.00	Not Met
1st Subsequent Year (2015-16)	(5,076,006.00)	(5,607,672.00)	10.5%	531,666.00	Not Met
2nd Subsequent Year (2016-17)	(5,266,458.00)	(5,916,020.00)	12.3%	649,562.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	23,360.00	23,360.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	773,360.00	773,360.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	23,360.00	23,360.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

14-15: Increase in restricted NPS/NPA budgets (\$370k) netted against increase in AB602 funding (\$35k); 15-16: \$150k increase in RRM contribution, increase in PERS and STRS rates; 16-17: increase in PERS and STRS rates

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

Explanation:
(required if NOT met)

9.1177

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

9.1.178

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01/8xxx, 12/8590	01/743x, 12/743x	4,476
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	767,614
State School Building Loans				
Compensated Absences		01,11,12,13,25/8xxx	01,11,12,13,25/1xxx & 2xxx	164,456

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

Mello-Roos Bonds	49/8622	49/743x	12,330,000
Series 2008 COP	49/8622	49/743x	32,370,000
Series 2008B COP	49/8622	49/743x	36,725,000
Series 2009 COP	49/8622	49/743x	51,680,000
Series 2011 COP	49/8622	49/743x	8,295,000
Accreted Interest on G.O. Bond	51/861x	51/743x	
TOTAL:			142,336,546

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	18,316	4,476	0	0
Certificates of Participation	See Below			
General Obligation Bonds	1,840,000	2,000,000	2,150,000	2,325,000
Supp Early Retirement Program	383,080	363,799	363,799	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello-Roos Bonds	938,190	939,521	939,034	945,993
Series 2008 COP	1,569,505	1,569,505	1,662,890	1,661,275
Series 2008B COP	1,843,194	1,843,194	2,047,944	2,042,694
Series 2009 COP	3,163,489	3,167,764	3,042,914	3,167,764
Series 2011 COP	557,456	557,432	557,857	560,381
Accreted Interest on G.O. Bond				
Total Annual Payments:	10,313,230	10,445,691	10,764,438	10,703,107
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

9.1.179

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)

Payments on both the G.O. Bond and the Series 2009 COP increase each year. The District's early retirement incentive will be paid off in 2015-16, decreasing that expenditure in 2016-17.

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)

9.1.180

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
3,665,931.00	3,665,931.00
688,760.00	688,760.00

Actuarial	Actuarial
Aug 31, 2013	Aug 31, 2013

3. OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
349,921.00	349,921.00
349,921.00	349,921.00
349,921.00	349,921.00

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

197,596.00	198,382.00
207,475.00	207,475.00
217,850.00	217,850.00

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

211,420.00	211,420.00
206,825.00	206,825.00
191,382.00	191,382.00

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

26	25
26	25
26	25

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	300.9	308.4	308.4	308.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

9.183

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

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

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

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

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

Certificated (Non-management) - Other

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

9.1.184

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	179.8	182.6	182.6	182.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

9.1.185

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

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

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

--	--	--

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

9.1.186

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	44.2	45.2	45.2	45.2

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

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.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

9.1.187

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.

9.1.188

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

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

Yes

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?

No

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

No

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

No

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

No

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

Comments:
(optional)

A new elementary charter school opened in the neighboring district, which resulted in the loss of approximately 80 students in 2014-15.

End of School District First Interim Criteria and Standards Review

SACS2014ALL Financial Reporting Software - 2014.2.0
12/9/2014 11:13:22 AM

31-66951-0000000

First Interim
2014-15 Original Budget
Technical Review Checks

Western Placer Unified

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	3010	0	0000	0000	9790	-11,084.00
----	------	---	------	------	------	------------

Explanation: Some salary and benefit expenditures exceeded the projected 2014-15 Title I allocations. Once 13-14 carryover was posted, there were sufficient funds to cover these costs.

GENERAL LEDGER CHECKS

EEB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3010	-11,084.00

Explanation: Some salary and benefit expenditures exceeded the projected 2014-15 Title I allocations. Once 13-14 carryover was posted, there were sufficient funds to cover these costs.

Total of negative resource balances for Fund 01 -11,084.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3010	9790	-11,084.00

Explanation: Some salary and benefit expenditures exceeded the projected 2014-15 Title I allocations. Once 13-14 carryover was posted, there were

9.1.190

sufficient funds to cover these costs.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

9.1.191

SACS2014ALL Financial Reporting Software - 2014.2.0
12/9/2014 11:13:34 AM

31-66951-0000000

First Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Western Placer Unified

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

9.1.192

SACS2014ALL Financial Reporting Software - 2014.2.0
12/9/2014 11:13:46 AM

31-66951-0000000

First Interim
2014-15 Actuals to Date
Technical Review Checks

Western Placer Unified

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

9.1.193

SACS2014ALL Financial Reporting Software - 2014.2.0
12/9/2014 11:13:07 AM

31-66951-0000000

First Interim
2014-15 Projected Totals
Technical Review Checks

Western Placer Unified

Placer County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

9.1.194

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

DISTRICT VOTING REPRESENTATIVE

AGENDA ITEM AREA:

ACTION

REQUESTED BY:

SCOTT LEAMAN
SUPERINTENDENT

ENCLOSURES:

YES

DEPARTMENT:

ADMINISTRATION

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

DECEMBER 16, 2014

ROLL CALL REQUIRED:

NO

BACKGROUND:

Placer County Office of Education requires a voting representative from each district to vote on the Placer County Committee. The Board of Trustees is required to select one voting representative from the current Board of Trustees.

RECOMMENDATION:

Administration recommends the Board of Trustees select a voting representative.

Memorandum

Date: October 3, 2014
To: District Superintendents
From: Gayle Garbolino-Mojica, County Superintendent of Schools
RE: County Committee District Voting Representative Selection for 2015

Please remember to have your board select, at its upcoming December Organizational Meeting, the Voting Representative who will vote to elect members to the Placer County Committee on School District Organization in 2015—which will be held next November.

Following the selection of your district's Voting Representative, please complete and return this form no later than January 7, 2015 to Suzie Arcuri at sarcuri@placercoe.k12.ca.us or via fax at (530) 886-5841.

Please contact my office if you have any questions. Thank you.

GGM/sea

cc: District Secretaries

Please use the following section to designate the name of the voting representative from your district who has been selected to elect individuals to the Placer County Committee on School District Organization at the 2015 Meeting of District Voting Representatives.

District Name: _____

Submitted By: _____ Date: _____

Designated Board Member Voting Representative Information:

Name: _____

Address: _____

E-mail Address: _____

Telephone: _____

9.2.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students.
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT:

Consider Approving New Job Description for
Middle School Food Service Lead.

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Ryan Davis 
Assistant Superintendent of
Personnel Services

ENCLOSURES:

New Job Description for:
Middle School Food Service Lead

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

Food Services Fund

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

As a part of the ongoing review of job descriptions and the needs of the District by both the District and CSEA there exists a need to approve a new job description for the Middle School Food Service Lead position to accommodate some of the essential job duties and requirements that are unique to the middle school setting and needed by the Food Services Department. The Middle School Food Service Lead position has some significant changes from the current Food Service Lead position to accommodate some of the specific needs of the Food Services Department and the middle schools. This new job description will only apply in the middle school setting and the Elementary schools will continue to have Food Service Leads under that existing job description. The District administration worked with CSEA to bring forward the enclosed job description and the description is anticipated to have been approved by CSEA prior to the Board meeting. The new position will be placed at Range 20 on the Classified Salary Schedule and the position is funded through the Food Services program.

RECOMMENDATION:

Approve the revised job description for the Middle School Food Service position.

9.3

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	MIDDLE SCHOOL FOOD SERVICE LEAD
Department:	Food Services Department
Reports To:	Director, Food Services

SUMMARY:

Organizes, oversees, and coordinates the activities and operations of a middle school cafeteria facility and associated snack bars; participates in and oversees the preparation, heating, storing, selling and serving of school lunches and ala carte items; directs and monitors the work of other Food Service Assistant staff; and to do related work as required. Employees in this classification function with a reasonable degree of independence.

ESSENTIAL DUTIES AND RESPONSIBILITIES: (The following information is descriptive and is not restrictive as to duties required.)

- * Organizes and coordinates the activities and operation of a middle school cafeteria and associated snack bar facilities.
- * Maintains standards of work, sanitation, and safety.
- * Directs, monitors, and assists with the preparation of lunches and breakfast in accordance with established recipes and governmental and nutritional guidelines.
- * Estimates requirements and orders supplies, and other resources needed for efficient food service operations.
- * Trains and monitors the work of others and arranges for substitute staff as needed.
- * Monitors food service operations and ensures that food preparation and serving equipment are maintained and operated in a safe and sanitary manner.
- * Operates and cleans a variety of food service equipment and machines including warmers, ovens, slicers, steamers, hot tables, mixers, and refrigeration equipment.
- * Maintains and prepares records and reports as required for breakfast and lunch programs.
- * Prepares and serves menu items as directed.
- * Serves all foods in the manner prescribed.
- * May load and drive transport vehicles to satellite kitchens as required.
- * Responsible for the opening and closing and the security of the middle school kitchen.
- * Orders and prepares food for special events and banquets as directed.
- * Tracks timesheet records of employees and delivers records to the Food Services Director.
- * Counts money received and prepares bank deposits.
- * Assists other cafeteria employees as necessary.
- * May prepare food items for satellite kitchens.
- * Other related duties as assigned.

QUALIFICATION REQUIREMENTS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:

High school diploma or general education degree (GED) previous experience in food service or institutional food management involving the planning and preparation of food in large quantities. A Serve Safe Certificate is required and/or the ability to receive one.

LANGUAGE SKILLS:

Ability to read, analyze, and interpret technical procedures or governmental regulations. Ability to write routine reports and correspondence. Ability to effectively present information in a one-on-one and/or small group setting to customers, clients, and other employees of the organization.

MATHEMATICAL SKILLS:

Ability to add and subtract two digit numbers and to multiply and divide with 10's and 100's. Ability to perform these operations using units of American money and weight measurement, volume and distance.

REASONING ABILITY:

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with day-to-day personnel and operational challenges.

CERTIFICATES, LICENSES, AND REGISTRATIONS:

Valid California Driver's License. Serve Safe Certificate.

OTHER SKILLS and ABILITIES:

Ability to direct the operation of all phases of satellite cafeteria functions including, use of foodstuffs, cleanliness, sequence of food preparation, and serving techniques. Ability to adjust menus, estimate food requirements, judge food quality, determines food values and makes nutritional substitutions within food groups. Ability to establish and maintain cooperative relationships with cafeteria staff, students, and school personnel. Knowledge of principles, procedures and equipment used in the storage, care preparation, cooking, baking and serving of food quantity. Knowledge of the preparation of foods that will be attractive to students. Knowledge of techniques for training and safe work practices. Ability to speak clearly and concisely both in oral and written communications. Ability to perform duties with awareness of all district requirements and Board of Trustee policies

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to walk and continuously required to stand. The employee will frequently bend or twist at the neck and trunk while performing the duties of this job. The employee is occasionally required to reach with hands and arms and repeat the same hand/arm/finger motion many times as in operating a cash register, serving food on a serving line, etc.

The employee must occasionally lift and/or move up to 50 pounds such as milk crates, frozen foods, canned food etc. Specific vision abilities required by this job include close vision, and depth perception and peripheral vision and color vision.

9.3.2

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee occasionally works in temperatures above 100 and occasionally will walk on slippery surfaces. The employee must be able to meet deadlines with severe time constraints and interact with public and other workers. The noise level in the work environment is frequently loud to where you have to raise your voice to be heard. The employee has greater than average risk of getting a minor injury such as cut or burns while performing the duties of this job.

The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position. The individuals currently holding this position perform additional duties and additional duties may be assigned.

9.3.3

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Adoption of Revised/New
Policies/Regulations/Exhibits

AGENDA ITEM AREA:

Action

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

December 16, 2014

ROLL CALL REQUIRED:

No

BACKGROUND:

These new and/or revised policies/regulations/exhibits are now being presented for approval by the Board of Trustees.

- BP 1250 – Visitors/Outsiders
- BP 4111 – Recruitment and Selection
- AR 4112.6 – Personnel Files
- BP/AR/E 4112.9 – Employee Notifications
- BP 4119.1 – Civil and Legal Rights
- BP/AR 5022 – Student and Family Privacy Rights
- BP/AR 6112 – School Day
- BP 6163.1 Library Media Centers
- BP/AR 6163.2 Animal At School
- BP/AR 6164.6 – Identification and Education Under Section 504

RECOMMENDATION:

Administration recommends the Board of Trustees approve the new and revised Policies, Regulations and Exhibits as submitted.

POLICY GUIDESHEET
March 2011/March 2014/April/July 2012/April 2013
Page 1 of 2

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BP 1250 - Visitors/Outsiders

(BP revised)

Updated policy adds new section regarding the presence on campus of registered sex offenders, including those who are parents/guardians of district students, based on their right to participate in their children's education.

BP 4111/4211/4311 - Recruitment and Selection

(BP revised)

Updated policy reflects **NEW COURT DECISION** which found that districts could be vicariously liable for negligence of administrators and supervisors in hiring, training, and supervising. Policy also revised to update board philosophical statement.

AR 4112.6/4212.6/4312.6 - Personnel Files

(AR revised)

Updated, reorganized regulation reflects law giving districts the authority to refuse to disclose personnel records when doing so would constitute an unwarranted invasion of privacy, and reflects **NEW COURT DECISION** which found that the public's right to know outweighed an employee's right to privacy in cases of "substantial" and "well-founded" complaints against public employees. Regulation also clarifies which laws and district regulation address maintenance and access to personnel files for district police or security officers and adds language re: retention of personnel records.

BP/E 4112.9/4212.9/4312.9 - Employee Notifications

(BP/E added, AR deleted)

New policy contains board philosophical statement regarding the importance of clear communications with staff and the circumstances under which employees will be asked to sign an acknowledgment that they have received notifications. Regulation deleted and replaced with new exhibit listing notifications required by law, categories of employees who must be provided each notification, applicable legal cites, and the board policy and/or administrative regulation that addresses the notification requirement.

BP 4119.1/4219.1/4319.1 - Civil and Legal Rights

(BP revised)

Updated policy reflects **NEW COURT DECISION** which held that supervisors with authority to take personnel actions may be held liable for their acts of retaliation against employees who disclose improper governmental action, and adds statement about the right of an employee to seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against him/her. Policy also revised to reflect law providing that an employee is not protected against liability if his/her misconduct occurred during background investigations or other actions involved in the employee's hiring.

BP/AR 5022 - Student and Family Privacy Rights

(BP/AR revised)

MANDATED policy and regulation revised and reorganized to address certain privacy issues related to students and/or their parents/guardians, including the administration of surveys and physical exams/screenings, parent/guardian rights to inspect instructional materials, and the collection of personal information for marketing purposes. Options formerly in BP re: collection of personal information for marketing purposes moved into AR and consolidated with materials formerly in section titled "Exceptions to Collection of Personal Information." Regulation also revised to more directly reflect law re: health examinations.

941

POLICY GUIDESHEET
March 2011/March 2014/April/July 2012/April 2013
Page 2 of 2

Note: Descriptions below identify major revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

BP/AR 6112 - School Day

(BP/AR revised)

Policy updated to reflect option for districts receiving incentive funding to reduce instructional minutes, through the 2014-15 school year, without incurring financial penalties. Policy also adds material regarding the length of the school day for students with disabilities and the minimum amount of recess time in elementary schools, and moves material from AR to BP regarding requirements for board consultations and public hearings prior to establishing a block schedule. Regulation updated to clarify legal requirements pertaining to the minimum and maximum school day at various grade levels and to reflect the minimum number of courses in which high school seniors must be enrolled. Regulation also expands material on exceptions to the 240-minute minimum school day for grades 9-12 to include regional occupational centers, concurrent enrollment in colleges classes, evening high schools, and, as added by **NEW LAW (SB 1316, 2012)**, early and middle college high schools.

BP 6163.1 - Library Media Centers

(BP revised)

Policy updated to reflect **NEW LAW (AB 97, 2013)** eliminating the School and Library Improvement Block Grant and State Instructional Materials Fund, which could be used to purchase materials for school or classroom libraries contingent upon the development of a districtwide library plan. New optional language addresses the development of a library plan that is aligned with other district and school plans.

BP/AR 6163.2 - Animals at School

(BP/AR revised)

Policy and **MANDATED** regulation reorganized and revised to reflect **NEW FEDERAL REGULATIONS (75 Fed. Reg. 178)** which require the district to modify its policy, practices, and procedures to permit an individual with a disability to use a service animal at school, when the work or task performed by the service animal is directly related to the individual's disability. Material moved from BP to AR re: (1) obtaining permission to bring an animal to school and (2) notifying parents/guardians before bringing animal to school for instructional purposes in order to verify student allergies, asthma, or other health condition. Regulation adds new section on "Use of Service Animals by Individuals with Disabilities" which includes the definition of "service animal," the reasons that a student may be asked to remove his/her service animal from school, and the conditions under which use of miniature horses as service animals may be allowed at school.

BP/AR 6164.6 - Identification and Education Under Section 504

(BP/AR revised)

Policy updated to reflect **NEW GUIDANCE (January 2013)** from the U.S. Department of Education's Office for Civil Rights (OCR) clarifying districts' responsibility to provide opportunities for students with disabilities to participate in extracurricular athletic and other nonacademic programs or activities that constitute the overall educational program. Policy also adds new material re: compliance with procedural safeguards and required notifications and contains paragraph formerly in AR re: maintenance of a list of impartial hearing officers qualified to conduct Section 504 hearings. Regulation updated to reflect OCR guidance (January 2012) which clarifies the extent to which the Americans with Disabilities Act (ADA) affects the definitions of "disability" and "substantially limits" for Section 504 purposes. Regulation also adds the designation of a district employee to serve as the district's Section 504 Coordinator, updates definitions of key terms to ensure consistency with federal law (ADA Amendment Act of 2008), and streamlines the section on "Procedural Safeguards."

VISITORS/OUTSIDERS

The Board of Trustees believes that it is important for parents/guardians and interested members of the community to take an active interest in the issues affecting district schools and students. Therefore, the Board encourages interested parents/guardians and community members to visit the schools and view the educational program.

(cf. 1240 - Volunteer Assistance)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

To ensure the safety of students and staff and minimum interruption of the instructional program, the Superintendent or designee shall establish procedures which facilitate visits during regular school days. Visits during school hours should be first arranged with the teacher and principal or designee. When a visit involves a conference with a teacher or the principal, an appointment should be scheduled during noninstructional time.

(cf. 6116 - Classroom Interruptions)

Any person who is not a student or staff member shall register immediately upon entering any school building or grounds when school is in session.

(cf. 1112 - Media Relations)

~~For purposes of school safety and security,~~ The principal or designee may design a visible means of identification for visitors while on school premises.

No electronic listening or recording device may be used by students or visitors in a classroom without the teacher and principal's permission. (Education Code 51512)

The Board encourages all individuals to assist in maintaining a safe and secure school environment by behaving in an orderly manner while on school grounds and by utilizing the district's complaint processes if they have concerns with any district program or employee. In accordance with Penal Code 626.7, the principal or designee may request that any individual who is causing a disruption, including exhibiting volatile, hostile, aggressive, or offensive behavior, immediately leave school grounds.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3515.2 - Disruptions)

Presence of Sex Offender on Campus

Any person who is required to register as a sex offender pursuant to Penal Code 290, including a parent/guardian of a district student, shall request written permission from the principal before entering the school campus or grounds. As necessary, the principal shall consult with local law enforcement authorities before allowing the presence of any such person at school or other school activity. The principal also shall report to the Superintendent or designee anytime he/she gives such written permission.

*Legal Reference:*EDUCATION CODE

32210 Willful disturbance of public school or meeting

32211 Threatened disruption or interference with classes; misdemeanor

32212 Classroom interruptions

35160 Authority of governing boards

35292 Visits to schools (board members)

49091.10 Parental right to inspect instructional materials and observe school activities

51101 Parent Rights Act of 2002

51512 Prohibited use of electronic listening or recording device

EVIDENCE CODE

1070 Refusal to disclose news source

LABOR CODE

230.8 Discharge or discrimination for taking time off

PENAL CODE

290 Six offenders

626-626.10 Schools

626.81 Misdemeanor for registered six offenders to come into schools grounds

627-627.10 Access to school premises, especially:

627.1 Definitions

627.2 Necessity of registration by outsider

627.7 Misdemeanors; punishment

COURT DECISIONSReeves v. Rocklin Unified School District, (2003) 109 Cal.App.4th 652ATTORNEY GENERAL OPINIONS95 Ops. Cal. Atty. Gen. 509 (1996)

Policy

adopted: September 4, 2007

revised: March 20, 2012

revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

9.4.4

All Personnel

BP 4111(a)

4211

RECRUITMENT AND SELECTION

4311

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs and provides that districts are deemed in compliance with the program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result of this flexibility, the district may choose to temporarily suspend certain provisions of the following policy or administrative regulation that reflect those requirements. However, this flexibility does not affect or alter any existing contract or bargaining agreement that the district may have in place. Thus, districts should examine the terms of those contracts and agreements and consult with district legal counsel for additional guidance. Also see BP 2210 - Administrative Discretion Regarding Board Policy.

~~The Board of Trustees desires to employ the most highly qualified and appropriate person available for each open position in order to improve student achievement and efficiency in district operations.~~

The Governing Board is committed to employing suitable, qualified individuals to carry out the district's mission to provide high-quality education to its students and to ensure the efficient running of district operations.

(cf. 0100 - Goals for the School District)
(cf. 4000 - Concepts and Roles)
(cf. 4100 - Certificated Personnel)
(cf. 4200 - Classified Personnel)
(cf. 4300 - Management, Supervisory and Confidential Personnel)
(cf. 9000 - Role of the Board)

~~The Superintendent or designee shall develop selection procedures that identify the best possible candidate for each position based on screening processes, interviews, observations and recommendations from previous employers. He/she may establish an interview committee, as appropriate, to rank candidates and recommend finalists. All discussions and recommendations shall be confidential in accordance with law.~~

The Superintendent shall develop fair, open, and transparent recruitment and selection processes and procedures which ensure that employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 4030 - Nondiscrimination in Employment)
(cf. 4031 - Complaints Concerning Discrimination in Employment)
(cf. 4032 - Reasonable Accommodation)
(cf. 4111.2/4211.2/4311.2 - Legal Status Requirement)

~~The Superintendent or designee shall recruit candidates for open positions based on an assessment of the district's needs for specific skills, knowledge and abilities. He/she shall develop job descriptions that accurately describe all essential and marginal functions and duties of each position, and shall disseminate job announcements to ensure a wide range of candidates.~~

9.4.5

RECRUITMENT AND SELECTION (continued)

When a vacancy occurs, the Superintendent or designee shall review the job description for the position to ensure that it accurately describes the major functions and duties of the position. He/she also shall disseminate job announcements to ensure a wide range of candidates.

The district's selection procedures shall include screening processes, interviews, observations, and recommendations from previous employers as necessary to identify the best possible candidate for a position. The Superintendent or designee may establish an interview committee, as appropriate, to rank candidates and recommend finalists. All discussions and recommendations shall be confidential in accordance with law.

During job interviews, applicants may be asked to describe or demonstrate how they will be able to perform the duties of the job. No inquiry shall be made with regard to any category of discrimination prohibited by state or federal law.

For each position, the Superintendent or designee shall present to the Board one candidate who meets all qualifications established by law and the Board for the position. No person shall be employed by the Board without the recommendation or endorsement of the Superintendent or designee.

(cf. 4112 - Appointment and Conditions of Employment)

(cf. 4112.2 - Certification)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4212 - Appointment and Conditions of Employment)

(cf. 4312.1 - Contracts)

Recruiting Incentives for Teachers

Contingent upon available funding, the Superintendent or designee may provide incentives to recruit credentialed teachers to teach in any district school ranked in the bottom half of the state Academic Performance Index. Such incentives may include, but are not limited to, signing bonuses, improved work conditions, teacher compensation or housing subsidies. (Education Code 44735)

Legal Reference: (see next page)

9.4.6

RECRUITMENT AND SELECTION (continued)

Legal Reference:

EDUCATION CODE

200-262.4 *Prohibition of discrimination on the basis of sex*
44066 *Limitations on certification requirement*
44259 *Teaching credential; exception; designated subjects; minimum requirements*
44735 *Incentive grants for recruiting teachers for low-performing schools*
44740-44741 *Personnel Management Assistance Teams*
44750-44754.5 *Regional teacher recruitment centers*
44830-44831 *Employment of certificated persons*
44858 *Age or marital status in certificated positions*
44859 *Prohibition against certain rules and regulations re residency*
45103-45138 *Employment (classified employees)*
49406 *Examination for tuberculosis*
52051 *Academic Performance Index*

GOVERNMENT CODE

815.2 *Liability of public entities and public employees*
12900-12996 *Fair Employment and Housing Act, including:*
12940-12956 *Discrimination prohibited; unlawful practices*

UNITED STATES CODE, TITLE 8

1324a *Unlawful employment of aliens*
1324b *Unfair immigration related practices*

UNITED STATES CODE, TITLE 42

2000d-2000d-7 *Title VI, Civil Rights Act of 1964*
2000e-2000e-17 *Title VII, Civil Rights Act of 1964 as amended*
2000h-2-2000h-6 *Title IX, 1972 Education Act Amendments*
12101-12213 *Americans with Disabilities Act*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 *Americans with Disabilities Act*

COURT DECISIONS

C.A. v William S. Hart Union High School District et al., (2012) 138 Cal.Rptr.3d 1

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Leadership: Human Resources, 1996

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>
Education Job Opportunities Information Network: <http://www.edjoin.org>
CalTeach USA: <http://www.calteach.org>
Equal Employment Opportunity Commission: <http://www.eeoc.gov>

All Personnel

AR 4112.6(a)
4212.6
4312.6

PERSONNEL FILES

The Superintendent or designee shall maintain personnel files for all current employees at the districts' central office or at the location where the employee works.

~~All personnel files are confidential and shall be available only to the employee, persons authorized by the employee and those authorized by the Superintendent or designee. Official employee files shall be maintained at the district's central office. The Superintendent or designee shall determine the types of information to be included in personnel files, including, but not limited to, records required by law, included and shall process all material to be placed in a personnel such files.~~

Personnel files for district police or security officers shall be maintained and accessed in accordance with Government Code 3305-3306.5 and AR 3515.3 - District Police/Security Department.

(cf. 3515.3 - District Police/Security Department)
(cf. 4141/4241 - Collective Bargaining Agreement)

~~The contents of all personnel files shall be kept in strict confidence by any authorized reviewer.~~

Personnel records for current and former employees shall be retained in accordance with 5 CCR 16023.

(cf. 3580 - District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 9011 - Disclosure of Confidential/Privileged Information)
(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)

~~Personnel files shall be reviewed and replaced within the shortest time possible. In no case shall a personnel file be left unattended or left unfiled overnight.~~

Files for District Police/Security Officers

~~Personnel files for district police or security officers shall be maintained and accessed in accordance with Board of Trustees policy and Government Code 3305-3306.~~

(cf. 3515.3 - District Police/Security Department)

Placement of Material in Personnel Files

Any person supervisor or administrator who places written material or drafts written material for placement in an employee's file shall sign the material and signify indicate the date of placement.

9.4.8

PERSONNEL FILES (continued)

When an employee is asked to sign any material that is to be placed in his/her file, **he/she shall be informed** ~~it is with the understanding that his/her~~ the signature **only** signifies ~~only~~ that he/she has read the material and does not necessarily indicate **that he/she agrees** ~~agreement~~ with its contents.

Any request by an employee to include materials in his/her personnel file must be approved by the Superintendent or designee.

~~An~~ ~~certificated~~ employee may initiate a written reaction or response to his/her performance evaluation. ~~and that~~ **The** response shall become ~~a permanently attachedment to the evaluation and placed in the employee's personnel file.~~ (Education Code 44663)

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

Derogatory Information

Information of a derogatory nature shall not be entered into an employee's personnel file unless and until the employee is given notice and an opportunity to review and comment on that information. Such a review shall take place during normal business hours. The employee shall be released from duty for this purpose without a salary reduction. The employee may enter his/her own comments and have them attached to the derogatory statement. (Education Code 44031)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 4112.9 - Employee Notifications)

(cf. 4117.4 - Dismissal)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Persons with Authorized Access

The Superintendent or designee shall maintain the confidentiality of any personnel records which, if inappropriately disclosed, would constitute an unwarranted invasion of the employee's privacy.

Access to an employee's personnel file shall be granted only to the employee, persons authorized by the employee, district personnel, and others with a valid "right to know" or "need to know" who are authorized access by the Superintendent or designee.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

9.4-9

PERSONNEL FILES (continued)

Individual Governing Board members shall not be allowed to access personnel files, but the Board may request pertinent information from an employee's file in cases of personnel action.

(cf. 9011 - Disclosure of Confidential/Privileged Information)
(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)

Any authorized reviewer shall maintain strict confidence of the contents of a personnel file. Personnel files shall be reviewed and replaced within the shortest time possible. In no case shall a personnel file be left unattended or left unsecured overnight.

File Review by Employee

The contents of personnel records relating to the employee's performance or to any grievance concerning the employee shall be made available to the employee at reasonable intervals and at reasonable times. The Superintendent or designee shall not be required to make such records available at a time when the employee is required to render services to the district, unless the employee is required to view the file where it is stored. (Labor Code 1198.5; Education Code 44031)

The Superintendent or designee shall do one of the following: (Labor Code 1198.5)

1. Keep a copy of each employee's personnel records at the place where the employee reports to work
2. Make the employee's personnel records available at the place where the employee reports to work within a reasonable period of time following an employee's request
3. Permit the employee to inspect the personnel records at the location where the district stores the personnel records, with no loss of compensation to the employee

Any employee wishing to inspect his/her personnel record shall contact the Superintendent or designee.

With the exceptions noted below, all personnel records related to the employee's performance or to any grievance concerning the employee shall be made available for inspection by the employee. Noncredentialed employees shall have access to any numerical scores obtained as result of written examinations. (Education Code 44031)

The Superintendent or designee shall not be required to make available to the employee: (Labor Code 1198.5, Education Code 44031)

9.4.10

PERSONNEL FILES (continued)

1. Records relating to the investigation of a possible criminal offense
2. Letters of reference
3. Ratings, reports or records that were obtained prior to the employee's employment, prepared by identifiable examination committee members, or obtained in connection with a promotional examination

(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)

(cf. 4112.62/4212.62/4312.62 - Maintenance of Criminal Offender Records)

The employee may be accompanied by a representative of the employee's choice while reviewing the record.

Inspection shall take place in the presence of the Superintendent or designee. All reviews of personnel records shall be recorded, including the date and time the file was reviewed and the name and title of the person(s) present during the review.

In no instance shall any material be removed from the records. Requests for copies of material in a personnel record must be made in writing.

File Review by Management and Board

Management personnel or district legal counsel with a valid "right to know" or "need to know" may, with the Superintendent or designee's authorization, review an employee's personnel file.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

Board members are not individually allowed to request and access personnel files but the Board may request pertinent information from an employee's file in cases of personnel action.

Legal Reference: (see next page)

9.4.11

AR 4112.6(e)
4212.6
4312.6

PERSONNEL FILES (continued)

Legal Reference:

EDUCATION CODE

35253 Regulations to destroy records

44031 Personnel file contents and inspection

44663 Performance appraisals and related materials

GOVERNMENT CODE

3305-3306 District police officers; personnel files

6254.3 Disclosure of home address and phone number

LABOR CODE

1198.5 Inspection of personnel files

PENAL CODE

11165.14 Report of investigation of child abuse complaint

CODE OF REGULATIONS, TITLE 5

16020-16022 Records, general provisions

16023-16027 Retention of records

ATTORNEY GENERAL OPINIONS

Cal. Atty. Gen., Indexed Letter, no. IL 75-73 (June 6, 1975)

Regulation
approved: September 4, 2007
revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.12

All Personnel

AR 4112.9(a)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS

The district shall provide employees with the following notifications and shall obtain signed acknowledgments that the notifications were received when so required by law or by district policy or regulations.

Acknowledgments Required by Law

1. Legal obligation to report known or suspected instances of child abuse
(cf. 5141.4 - Child Abuse Prevention and Reporting)
2. Oath or affirmation of allegiance required of public employees
(cf. 4112.3/4212.3/4312.3 - Oath or Affirmation)
3. Hepatitis B vaccine declination
(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)
4. The district's school bus driver drug and alcohol testing policy, regulations and related information
(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)
5. Notice of release from position requiring an administrative or supervisory credential
(cf. 4313.2 - Promotion/Demotion/Reassignment)
6. The classified employee's class specification, salary data, assignment or work location, duty hours and prescribed workweek
(cf. 4212 - Appointment and Conditions of Employment)
7. Information about certificated employee membership in the State Teachers' Retirement System

Acknowledgments Not Required by Law

1. The district's drug- and alcohol-free workplace
(cf. 4020 - Drug and Alcohol-Free Workplace)
2. The district's nonsmoking policy
(cf. 3513.3 - Tobacco-Free Schools)

9.4.13

EMPLOYEE NOTIFICATIONS (continued)

3. Prohibition of sexual harassment

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

4. The certificated employee's employment status and salary

(cf. 4112.1 - Contracts)

5. State disability insurance rights and benefits

(cf. 4154/4254/4354 - Health and Welfare Benefits)

6. Certificated employee evaluations

(cf. 4115 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

7. Requirements and information pertinent to emergency teaching or specialist permit applicants

(cf. 4112.2 - Certification)

8. Notice of layoff

(cf. 4117.3 - Personnel Reduction)

(cf. 4217.3 - Layoff/Rehire)

(cf. 4317.3 - Personnel Reduction)

9. Derogatory information to be placed in personnel file

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

10. Exhaustion of classified employee's paid leave

(cf. 4261.1 - Personal Illness/Injury Leave)

(cf. 4261.11 - Industrial Accident/Illness Leave)

11. Notice of charges related to disciplinary action

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

12. Notice of intention to dismiss

9.4.14

EMPLOYEE NOTIFICATIONS (continued)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

13. Students whose actions could constitute grounds for suspension or expulsion, except for possession or use of tobacco

(cf. 4158/4258/4358 - Employee Security)

Legal Reference:

EDUCATION CODE

231.5 Sexual harassment policy

22455.5 STRS information to potential members

22515 Irrevocable election to join STRS

44031 Personnel file contents, inspection

44663 Evaluation and assessment; copy to certificated employee

44916 Written statement of employment status

44940.5-44941 Notification of suspension and intent to dismiss

44949 Cause, notice and right to hearing

44951 Continuation in position unless notified

44955 Reduction in number of employees

45113 Notification of charges

45117 Notice of layoff

45169 Employee salary data

45192 Industrial and accident leave

45195 Additional leave

49079 Notification to teacher

GOVERNMENT CODE

3100-3109 Oath or affirmation of allegiance

8355 Certification of drug-free workplace, including notification

PENAL CODE

11166.5 Employment; statement of knowledge of duty to report

UNEMPLOYMENT INSURANCE CODE

2613 Notice of rights and benefits

CODE OF REGULATIONS, TITLE 5

80026.1 Information to applicants

CODE OF REGULATIONS, TITLE 8

5193 California bloodborne pathogens standard

CODE OF FEDERAL REGULATIONS, TITLE 49

382.601 Controlled substance and alcohol use and testing notifications

Regulation

approved: September 4, 2007

revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

9.4.15

EMPLOYEE NOTIFICATIONS

The Governing Board believes that providing clear communications to staff is essential to establishing a professional, positive work environment and enhancing their job performance. The Superintendent or designee shall provide district employees all notifications required by law and any other notifications he/she believes will promote staff knowledge of the district's policies, programs, activities, and operations.

When required by law, Board policy, or administrative regulation, district employees shall be asked to sign an acknowledgment indicating receipt of the notification. Such acknowledgments shall be retained in each employee's personnel file.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE

231.5 Sexual harassment policy
17612 Notification of pesticide use
22455.5 STRS information to potential members
22461 Postretirement compensation limitation
35031 Nonreelection of superintendent, assistant superintendent, or manager of classified services
35171 Notice of regulations pertaining to certificated employee evaluations
37616 Notice of public hearing on year-round schedule
44031 Personnel file contents, inspection
44663-44664 Evaluation of certificated employees
44842 Reemployment notices, certificated employees
44896 Transfer of administrator or supervisor to teaching position
44916 Written statement of employment status
44929.21 Reelection or nonreelection of probationary employee after second year
44934 Notice of disciplinary action for cause
44938 Notice of unprofessional conduct and opportunity to correct
44940.5-44941 Notification of suspension and intent to dismiss
44948.3-44948.5 Dismissal of probationary employees
44949 Cause, notice and right to hearing
44951 Continuation in position unless notified, administrative or supervisory personnel
44954 Nonreelection of temporary employees
44955 Reduction in number of employees
45113 Notification of charges, classified employees
45117 Notice of layoff, classified employees
45169 Employee salary data, classified employees
45192 Industrial and accident leave
45195 Additional leave
46162 Notice of public hearing on block schedule

Legal Reference continued: (see next page)

9.4.16

EMPLOYEE NOTIFICATIONS (continued)

Legal Reference: (continued)

EDUCATION CODE (continued)

49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion

GOVERNMENT CODE

1126 Incompatible activities of employees

3100-3109 Oath or affirmation of allegiance

8355 Certification of drug-free workplace, including notification

12950 Sexual harassment

54957 Complaints against employees; right to open session

54963 Unauthorized disclosure of confidential information

HEALTH AND SAFETY CODE

104420 Tobacco-free schools

120875 Information on AIDS, AIDS-related conditions, and hepatitis B

120880 Notification to employees re AIDS, AIDS-related conditions, and hepatitis B

LABOR CODE

2800.2 Notification of availability of continuation health coverage

3550-3553 Notifications re: workers' compensation benefits

5401 Workers' compensation; claim form and notice of potential eligibility

PENAL CODE

11165.7 Child Abuse and Neglect Reporting Act; notification requirement

11166.5 Employment; statement of knowledge of duty to report child abuse or neglect

UNEMPLOYMENT INSURANCE CODE

2613 Disability insurance; notice of rights and benefits

CODE OF REGULATIONS, TITLE 2

7288.0 Sexual harassment training, provision of district policy

CODE OF REGULATIONS, TITLE 5

4622 Uniform complaint procedures

80303 Reports of change in employment status, alleged misconduct

CODE OF REGULATIONS, TITLE 8

3204 Employees exposed to bloodborne pathogens, access to exposure and medical records

5193 California bloodborne pathogens standard

UNITED STATES CODE, TITLE 38

4344 Uniformed Services Employment and Reemployment Rights Act, notice requirement

UNITED STATES CODE, TITLE 41

8101-8106 Drug-Free Workplace Act

CODE OF FEDERAL REGULATIONS, TITLE 29

825.300 Family and Medical Leave Act; notice requirement

CODE OF FEDERAL REGULATIONS, TITLE 34

104.8 Nondiscrimination

106.9 Dissemination of policy, nondiscrimination on basis of sex

CODE OF FEDERAL REGULATIONS, TITLE 40

763.84 Asbestos inspections, response actions and post-response actions

763.93 Asbestos management plans

CODE OF FEDERAL REGULATIONS, TITLE 49

382.601 Controlled substance and alcohol use and testing notifications

All Personnel

E 4112.9(a)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	231.5, Government Code 12950, 2 CCR 11023	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually to all employees	17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
To all employees, prior to implementing year-round schedule	37616	AR 6112	Public hearing on year-round program
To all employees, prior to implementing block schedule	46162	AR 6112	Public hearing on block schedule
Annually to all employees	49013; 5 CCR 4622	AR 1312.3 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal
Prior to beginning employment	Government Code 3102	AR 4112.3 4212.3 4312.3	Oath or affirmation of allegiance required of public employees
To all employees	Government Code 8355; 41 USC 8102	BP 4020 BP 4159 4259 4359	District's drug- and alcohol- free workplace; actions to be taken if violated; available employee assistance programs
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus

9.4.18

E 4112.9(b)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
To all employees, if the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually to all employees	Health and Safety 120875, 120880	AR 4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
Upon employment or by end of first pay period	Labor Code 3551	BP 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits
To all employees via employee handbook, or to each new employee	2 CCR 11096; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to provide 30 days' notice of need for leave when possible
To all employees and job applicants	34 CFR 104.8, 106.9	BP 0410 BP 4030	District's policy on nondiscrimination and related complaint procedures

9.4.19

E 4112.9(c)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
Annually to all employees	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress
II. To Certificated Employees			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff; or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated	44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation	44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year
To certificated employees upon employment	44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employees in district with ADA of 250 or more, by March 15 of employee's second consecutive year of employment	44929.21	AR 4117.6	Whether or not employee is reelected for next school year

9.4.20

E 4112.9(d)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
When certificated employee is subject to disciplinary action for cause	44934	AR 4117.4 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct	44938	AR 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	44940.5	AR 4118	Notice of intent to dismiss 30 days from notice
To probationary employees 30 days prior to dismissal, or not later than March 15 for second-year probationary employees	44948.3	AR 4117.4	Reasons for dismissal and opportunity to appeal
To probationary employees in districts with less than 250 ADA, before notice of nonreelection but no later than March 15, with final notice by May 15	44948.5	AR 4117.4	Recommendation of nonreelection notice for reason other than personnel reduction; statement of reasons upon request
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
On or before June 30, to temporary employee who served 75 percent of school year but will be released	44954	BP 4121	District's decision not to reelect employee for following school year
To teacher, when student engages in or is reasonably suspected of specified acts	49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7	Contents of state regulation re: report to Commission on Teacher Credentialing

9.4.21

E 4112.9(e)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To teachers when school is identified for Title I program improvement restructuring	20 USC 6316	AR 0520.2	School identified for restructuring; opportunity to comment and participate
III. To Classified Employees			
To classified employee charged with mandatory leave of absence offense, in merit system district	44940.5	AR 4218	Notice of intent to dismiss in 30 days
When classified employee is subject to disciplinary action for cause, in nonmerit district	45113	AR 4218	Notice of charges, procedures, and employee rights
To classified employees, at least 60 days prior to layoff, or by April 29 if specially funded program is expiring at end of school year	45117	AR 4217.3	Notice of layoff and reemployment rights
To classified employees upon employment and upon each change in classification	45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To classified permanent employee whose leave is exhausted	45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.601	BP 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy

9.4.22

E 4112.9(f)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
IV. To Administrative/Supervisory Personnel			
To deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	35031	BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	44896	AR 4313.2	Statement of the reasons for the release or reassignment
By March 15 to employee who may be released/reassigned the following school year	44951	AR 4313.2	Notice that employee may be released or reassigned the following school year
V. To Individual Employees Under Special Circumstances			
Prior to placing derogatory information in personnel file	44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
Notice or training to employee with access to confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
Within one day of work-related injury or victimization of crime at workplace	Labor Code 3553, 5401	BP 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
Within five days of employee's request for family care and medical leave	2 CCR 11049; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Whether or not employee is eligible for FMLA leave
To any employee with exposure to bloodborne pathogens, upon initial employment and at least annually thereafter	8 CCR 3204, 5193	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records

9.4.23

E 4112.9(g)
4212.9
4312.9

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances (continued)			
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations
Within five days of receiving information to determine if leave qualifies for FMLA	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; any requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice

9.4.24

All Personnel

BP 4119.1(a)
4219.1
4319.1

CIVIL AND LEGAL RIGHTS

The Board of Trustees believes that the personal life of an employee is not an appropriate concern of the district, except as it may directly relate to the employee's performance of his/her duties.

An employee's **personal beliefs and activities, including** religious, or political, cultural, social or other beliefs or activities, or lack thereof, shall not be grounds for any ~~discrimination or disciplinary action against the employee, by the district,~~ provided that **beliefs or these activities** do not violate law, Board policy or administrative regulation.

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

~~A teacher shall have the right to refuse to submit to any evaluation or survey conducted by the district concerning personal values, attitudes and beliefs; sexual orientation; political affiliations or opinions; critical appraisals of other individuals with whom the teacher has a family relationship; or religious affiliations or beliefs. (Education Code 49091.24)~~

The district shall make no inquiry concerning the personal values, attitudes, and beliefs of district employees or their sexual orientation or political or religious affiliations, beliefs, or opinions except when authorized by law. In addition, no district employee shall be required to provide critical appraisals of other individuals with whom the employee has a familial relationship. However, the district reserves the right to access any publicly available information about any employee.

No employee shall be disciplined or retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

When necessary to protect the health, welfare, or safety of students and staff, school officials may search district property under an employee's control.

(cf. 3515 - Campus Security)

(cf. 4040 - Employee Use of Technology)

Whistleblower Protection

An employee shall have the right to disclose to a Board member, a school administrator, a member of the County Board of Education, County Superintendent of Schools, or the Superintendent of Public Instruction any improper governmental activity by the district or a district employee that violates state or federal law, is economically wasteful, or involves gross misconduct, incompetency or inefficiency. When the employee has reasonable cause to believe that the information discloses a violation of state or federal statute or a violation or noncompliance with a state or federal rule or regulation, he/she has the right to disclose such information to a government or law enforcement agency or to refuse to participate in any such activity. (Education Code 44112, 44113; Labor Code 1102.5)

9.4.25

CIVIL AND LEGAL RIGHTS (continued)

The Superintendent or designee shall prominently display in lettering larger than size 14 point type a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline maintained by the office of the California Attorney General. (Labor Code 1102.8)

No employee shall use or attempt to use his/her official authority or influence to intimidate, threaten, coerce or command another employee for the purpose of interfering with that employee's right to disclose improper governmental activity. (Education Code 44113)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

An employee who has disclosed improper governmental activity and believes that he/she has subsequently been subjected to acts or attempted acts of reprisal shall file a written complaint in accordance with the district's complaint procedures. After filing a complaint with the district, he/she **the employee** may also file a copy of the complaint with local law enforcement **and/or seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against him/her**, in accordance with Education Code 44114.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 4144/4244/4344 - Complaints)

Protection Against Liability

~~No employee shall be liable for harm caused by his/her act or omission when acting within the scope of employment or district responsibilities. For the protection against liability to apply, the act or omission must be in conformity with federal, state and local laws and must be in furtherance of an effort to control, discipline, expel or suspend a student, or to maintain order or control in the classroom or school. (20 USC 6736)~~

No employee shall be liable for harm caused by his/her act or omission when he/she is acting within the scope of employment or district responsibilities; when the employee's act or omission is in conformity with federal or state law, district policy, or administrative regulation; or when the employee's act or omission is in furtherance of an effort to control, discipline, expel, or suspend a student or to maintain order or control in the classroom or school.

(cf. 3320 - Claims and Actions Against the District)

(cf. 9260 - Legal Protection)

CIVIL AND LEGAL RIGHTS (continued)

The protection against liability shall not apply when: (20 USC 6736)

1. The employee acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to the harmed person's right to safety.
2. The employee caused harm by operating a motor vehicle **or other vehicle requiring license or insurance.**
3. The employee was not properly licensed, if required, by state law for such activities.
4. The employee was found by a court to have violated a federal or state civil rights law.
5. The employee was under the influence of alcohol or any drug at the time of the misconduct.
6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or an act of terrorism for which the employee has been convicted in a court.
7. The misconduct involved a sexual offense for which the employee has been convicted in a court.
8. **The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.**

Legal Reference: (see next page)

9.4.27

CIVIL AND LEGAL RIGHTS (continued)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex
7050-7058 Political activities of school officers and employees
44040 Discrimination based on employee's appearance before certain boards or committees
44110-44114 Reporting by school employees of improper governmental activity
48950 – Speech and other communication
49091.24 Teacher rights to refuse evaluation/survey of personal life

CIVIL CODE

51 Unruh Civil Rights Act

GOVERNMENT CODE

815.3 Intentional torts
820-823 Tort Claims Act
825.6 Indemnification of public entity
3540.1 Public employment definitions
3543.5 Interference with employee's rights prohibited
12650-12656 False claims actions
12940-12951 Discrimination prohibited; unlawful practices

LABOR CODE

1102.5-1106 Whistleblower protections

UNITED STATES CODE, TITLE 18

16 Crime of violence defined

UNITED STATES CODE, TITLE 20

6731-6738 Teacher liability protection

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
2000h-2000h-6 Title IX, 1972 Education Act Amendments
12101-12213 Americans with Disabilities Act

COURT DECISIONS

Hartnett v. Crosier, (2012) 205 Cal.App.4th 685
Johnson v. Poway Unified School District, (2011) 658 F.3d 954
Ohton v. CSU San Diego, (2007) 56 Cal.Rptr.3d 111
Garcetti v. Ceballos, (2006) 543 U.S. 1186
O'Conner v. Ortega, (1987) 480 U.S. 709
New Jersey v. T.L.O., (1985) 468 U.S. 325

Management Resources:

WEB SITES

California Attorney General: <http://caag.state.ca.us>

Policy
adopted: September 4, 2007
revised:

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.28

STUDENT AND FAMILY PRIVACY RIGHTS

~~The Board of Trustees believes that personal information concerning district students and their families should be kept private in accordance with law.~~

The Governing Board respects the rights of district students and their parents/guardians with regard to the privacy of their personal beliefs and the confidentiality of their personal information. The Superintendent or designee shall develop regulations to ensure compliance with law when the district requests, retains, discloses, or otherwise uses the personal information of its students and their families.

~~(cf. 0000 - Vision)~~

~~(cf. 0100 - Philosophy)~~

~~(cf. 0200 - Goals for the School District)~~

~~(cf. 5020 - Parent Rights and Responsibilities)~~

~~(cf. 5021 - Noncustodial Parents)~~

~~(cf. 5125 - Student Records)~~

~~(cf. 5125.1 - Release of Directory Information)~~

~~(cf. 6000 - Concepts and Roles)~~

~~(cf. 6162.8 - Research)~~

~~The Superintendent or designee shall consult with parents/guardians regarding the development and adoption of this policy.~~

~~Collection of Personal Information for Marketing Purposes~~

~~The Board prohibits district staff from administering or distributing to students survey instruments that are designed for the purpose of collecting personal information for marketing or for selling that information.~~

The regulations shall, at a minimum, address the following: (20 USC 1232h)

1. Whether the district may collect the personal information of students for marketing or sale
2. How the district will administer surveys that may request information about the personal beliefs and practices of students and their families
3. The rights of parents/guardians to inspect:
 - a. Survey instruments requesting information about their personal beliefs and practices or those of their children
 - b. Instructional materials used as part of their children's educational curriculum
4. Whether the district may administer any nonemergency invasive physical examination or screening

9.4.29

STUDENT AND FAMILY PRIVACY RIGHTS (continued)

5. Notifications that the district will provide to students and parents/guardians with respect to their privacy rights

The Superintendent or designee shall consult with parents/guardians regarding the development of the procedures. (20 USC 1232h)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committee)

(cf. 1230 - School-Connected Organizations)

Legal Reference:

EDUCATION CODE

49450-49457 Physical examinations

49602 Confidentiality of pupil information

51101 Parents Rights Act of 2002

51513 Personal beliefs

51938 Sexual Health And HIV/AIDS Prevention Education Act; notice and parental excuse

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1232h Protection of pupil rights

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Family Policy Compliance Office: <http://www.ed.gov/offices/OM/fpco/>

Policy
adopted: September 4, 2007
revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.30

STUDENT AND FAMILY PRIVACY RIGHTS***Definition-Collection of Personal Information for marketing or Sale***

Personal information for marketing or sale means individually identifiable information including a student's or parent/guardian's first and last name, a home or other physical address (including street name and the name of the city or town), a telephone number, or a social security identification number. (20 USC 1232h)

District staff shall not administer or distribute to students any survey instrument that is designed for the purpose of collecting personal information for marketing or sale.

Requirements regarding the collection of personal information for marketing or sale shall not apply to the collection, disclosure, or use of personal information collected from students for the purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment
2. Book clubs, magazines, and programs providing access to low-cost literary products
3. Curriculum and instructional materials used by elementary and secondary schools
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments

(cf. 6162.51 - Standardized Testing and Reporting Program)

5. The sale by students of products or services to raise funds for school-related or education-related activities

(cf. 1321 - Solicitation of Funds from and by Students)

6. Student recognition programs

(cf. 5126 - Awards for Achievement)

9.4.31

STUDENT AND FAMILY PRIVACY RIGHTS (continued)

Surveys Requesting Information about Beliefs and Practices

A student's parent/guardian shall provide prior written consent before the student **is required to** participates in a survey **inquiring about** ~~containing~~ one or more of the following items: (Education Code 51513; 20 USC 1232h)

1. Political affiliations or beliefs of the student or his/her ~~family~~ parent/guardian
2. Mental or psychological problems of the student or his/her family
3. Sexual behavior or attitudes or personal beliefs and practices in family life or morality
4. Illegal, anti-social, self-incriminating or demeaning behavior
5. Critical appraisals of other individuals with whom students ~~have~~ **has** close family relationships
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, or ministers
7. Religious practices, affiliations or beliefs of the student or his/her parent/guardian
8. Income, except to the extent that income is required to be disclosed by law for participation in a program or for receiving financial assistance under such a program

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5148 - Child Care and Development)

Notwithstanding the above requirements, the district may administer to students in grades 7-12 anonymous, voluntary, and confidential research and evaluation tools to measure student health risks and behaviors, including tests and surveys about student attitudes or practices related to sex as long as parents/guardians are provided written notice and given an opportunity to request, in writing, that their child not participate. (Education Code 51938)

If a student participates in a survey regarding information about beliefs and practices as identified above, school officials and staff members shall not request or disclose the student's identity.

(cf. 6162.51—Standardized Testing and Reporting Program)

(cf. 6162.8 - Research)

9.4.32

STUDENT AND FAMILY PRIVACY RIGHTS (continued)

Parent/Guardian Access to Surveys and Instructional Materials

The parent/guardian of any district student, upon his/her request, shall have the right to inspect: (Education Code 51938; 20 USC 1232h)

1. A survey or other instrument to be administered or distributed to his/her child that either collects personal information for marketing or sale or requests information about beliefs and practices
2. Any instructional material to be used as part of his/her child's educational curriculum

(cf. 5020 - Parent Rights and Responsibilities)

Within a reasonable period of time after receiving a parent/guardian's request, the principal or designee shall permit the parent/guardian to view the survey or other document he/she requested. A parent/guardian may view the document any time during normal business hours.

No student shall be subject to penalty for his/her parent/guardian's exercise of any of the rights stated above.

Notwithstanding the above requirements, the district may administer to students in grades 7-12, anonymous, voluntary, and confidential research and evaluation tools to measure student health risks and behaviors, including tests and surveys about the student's attitudes or practices related to sex as long as parents/guardians are provided written notice and given an opportunity to request that their child not participate. (Education Code 51938)

Exceptions to Collection of Personal Information

Any district restriction regarding collection of personal information shall not apply to the collection, disclosure, or use of personal information collected from students for the purpose of developing, evaluating or providing educational products or services for, or to, students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment
2. Book clubs, magazines, and programs providing access to low-cost literary products
3. Curriculum and instructional materials used by elementary and secondary schools

9.4.33

STUDENT AND FAMILY PRIVACY RIGHTS (continued)

4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments
5. The sale by students of products or services to raise funds for school-related or education-related activities

(cf. 1321 - Solicitation of Funds from and by Students)

6. Student recognition programs

(cf. 5126 - Awards for Achievement)

Health Examinations

Authorized No school officials may administer to any physical examination or screening permitted under California law. or staff member shall subject a However, no student shall be to a non-emergency, invasive physical examination without prior written notice to his/her parent/guardian. as a condition for school attendance, except as permitted or required under California law. (20 USC 1232h)

Invasive physical examination means any medical examination that involves the exposure of private body parts or any act during such examination that includes incision, insertion or injection into the body, but does not include a properly authorized hearing, vision or scoliosis screening. (20 USC 1232h)

(cf. 5131.61 - Drug Testing)

(cf. 5141.3 - Health Examinations)

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of: (20 USC 1232h)

~~Parent/Guardian Access to Surveys and Instructional Materials~~

~~Before school staff administers a survey or evaluation containing personal information as identified above or distributes an instrument to a student for the purpose of collecting personal information for marketing, the student's parent/guardian may: (20 USC 1232h; Education Code 51938)~~

- ~~1. Upon request, inspect that survey or instrument before it is administered or distributed to his/her child or any instructional material used as part of his/her child's educational curriculum~~

(cf. 5020 - Parent Rights and Responsibilities)

9.4.35

STUDENT AND FAMILY PRIVACY RIGHTS (continued)

~~Within a reasonable period of time (10 working days) of receiving a request, the principal or designee shall permit a parent/guardian to view a survey, instrument or instructional material. A parent/guardian may view the document any time during normal business hours.~~

~~2. Refuse to allow his/her child to participate in the activity~~

~~Students whose parents/guardians exercise this option shall not be penalized by the district. (20 USC 1232h)~~

Notifications

1. The district's policy regarding student privacy
2. The process to opt their children out of participation in any activity described in this policy and administrative regulation
3. The specific or approximate dates during the school year when the following activities are scheduled:
 - a. Survey requesting personal information
 - b. Physical exams or screenings
 - c. **Collection of personal information from students for marketing or sale**

Prior to administering anonymous and voluntary surveys regarding health risks and behaviors to students in grades 7-12, the district shall provide parents/guardians with written notice that the survey is to be administered. (Education Code 51938)

Parents/guardians shall also be notified of any substantive change in this policy and administrative regulation within a reasonable period of time after adoption of the change. (20 USC 1232h)

(cf. 5145.6 - Parental Notifications)

Regulation
approved: September 4, 2007
revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.36

SCHOOL DAY

The Board of Trustees shall fix the length of the school day subject to the provisions of law. (Education Code 46100)

(cf. 6111 - School Calendar)

~~The Superintendent or designee shall schedule class periods giving consideration to course requirements and curricular demands, availability of school facilities, the age and attention span of students, and legal requirements.~~

The length of the school day shall apply equally to students with disabilities unless otherwise specified in the student's individualized education program or Section 504 plan.

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

The schedule for elementary schools shall include at least one daily period of recess of at least 20 minutes in length in order to provide students with unstructured but supervised opportunities for physical activity.

(cf. 5030 - Student Wellness)

(cf. 6142.7 - Physical Education and Activity)

In establishing the daily instructional schedule for each secondary school, the Superintendent or designee shall give consideration to course requirements and curricular demands, availability of school facilities, and applicable legal requirements.

The Board encourages flexibility in scheduling so as to provide longer time blocks or class periods when appropriate and desirable to support student learning, provide more intensive study of core academic subjects or extended exploration of complex topics, and reduce transition time between classes.

Prior to implementing a block schedule program in which secondary students attend class for fewer school days, the Board shall consult with the certificated and classified employees of the school in a good faith effort to reach agreement and shall also consult with parents/guardians of the students who would be affected by the change and the community at large. Such consultation shall include at least one public hearing for which the Board has given adequate notice to the employees and to the parents/guardians of affected students. (Education Code 46162)

(cf. 9320 - Meetings and Notices)

(cf. 4131 - Staff Development)

Legal Reference: (see next page)

9.4.37

SCHOOL DAY (continued)

Legal Reference:

EDUCATION CODE

8970-8974 Early primary program, including extended-day kindergarten
37202 Equal time in all schools
37670 Year-round schools
46010 Total days of attendance
46100 Length of schoolday
46110-46119 Kindergarten and elementary schools (day of attendance)
46140-46147 Junior high school and high school (day of attendance)
46160-46162 Alternative schedule - junior high and high school
46170 Continuation schools, minimum day
46180 Opportunity schools, minimum day
~~46170 Minimum day continuation schools~~
~~46180 Opportunity schools (minimum day)~~
46190-46192 Adult school (day of attendance)-education classes, day of attendance
46200-46206 Incentives for longer instructional day and year
48200 Compulsory attendance for minimum school day
48663 Community day school, minimum school day
48800-48802 Concurrent enrollment in community college
51222 Physical education, instructional minutes
51760-51769.5 Work experience education
52325 Regional occupational center, minimum day

Management Resources:

NATIONAL ASSOCIATION FOR SPORT AND PHYSICAL EDUCATION POSITION STATEMENTS

Recess for Elementary School Students, 2006

STATE BOARD OF EDUCATION POLICY STATEMENTS

99-03 Physical Education (PE) Requirements for Block Schedules, July 2006

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

Kindergarten Information, June 7, 2002

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

The Uses of Time for Teaching and Learning, October 1996

Extending Learning Time for Disadvantaged Students, August 1995

WEST ED PUBLICATIONS

NATIONAL EDUCATION COMMISSION ON TIME AND LEARNING PUBLICATIONS

Prisoners of Time, April 1994

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

National Association for Sport and Physical Education: <http://www.aahperd.org/naspe>

State Board of Education: <http://www.cde.ca.gov/re/lr/wr/waiverpolicies.asp>

U.S. Department of Education: <http://www.ed.gov>

WestEd: <http://www.wested.org>

Policy
adopted: September 4, 2007
revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.38

Instruction

BP 6112(a)

SCHOOL DAY

Governing Board

The ~~Board of Trustees~~ shall fix the length of the school day subject to the provisions of law. (Education Code 46100)

(cf. 6111 - School Calendar)

~~The Superintendent or designee shall schedule class periods giving consideration to course requirements and curricular demands, availability of school facilities, the age and attention span of students, and legal requirements.~~

The length of the school day shall apply equally to students with disabilities unless otherwise specified in the student's individualized education program or Section 504 plan.

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

The schedule for elementary schools shall include at least one daily period of recess of at least 20 minutes in length in order to provide students with unstructured but supervised opportunities for physical activity.

(cf. 5030 - Student Wellness)

(cf. 6142.7 - Physical Education and Activity)

In establishing the daily instructional schedule for each secondary school, the Superintendent or designee shall give consideration to course requirements and curricular demands, availability of school facilities, and applicable legal requirements.

The Board encourages flexibility in scheduling so as to provide longer time blocks or class periods when appropriate and desirable to support student learning, provide more intensive study of core academic subjects or extended exploration of complex topics, and reduce transition time between classes.

Prior to implementing a block schedule program in which secondary students attend class for fewer school days, the Board shall consult with the certificated and classified employees of the school in a good faith effort to reach agreement and shall also consult with parents/guardians of the students who would be affected by the change and the community at large. Such consultation shall include at least one public hearing for which the Board has given adequate notice to the employees and to the parents/guardians of affected students. (Education Code 46162)

(cf. 9320 - Meetings and Notices)

(cf. 4131 - Staff Development)

Legal Reference: (see next page)

9.4.39

SCHOOL DAY (continued)

Legal Reference:

EDUCATION CODE

8970-8974 Early primary program, including extended-day kindergarten
37202 Equal time in all schools
37670 Year-round schools
46010 Total days of attendance
46100 Length of schoolday
46110-46119 Kindergarten and elementary schools (day of attendance)
46140-46147 Junior high school and high school (day of attendance)
46160-46162 Alternative schedule - junior high and high school
46170 Continuation schools, minimum day
46180 Opportunity schools, minimum day
~~46170 Minimum day—continuation schools~~
~~46180 Opportunity schools (minimum day)~~
46190-46192 Adult school (day of attendance) education classes, day of attendance
46200-46206 Incentives for longer instructional day and year
48200 Compulsory attendance for minimum school day
48663 Community day school, minimum school day
48800-48802 Concurrent enrollment in community college
51222 Physical education, instructional minutes
51760-51769.5 Work experience education
52325 Regional occupational center, minimum day

Management Resources:

NATIONAL ASSOCIATION FOR SPORT AND PHYSICAL EDUCATION POSITION STATEMENTS

Recess for Elementary School Students, 2006

STATE BOARD OF EDUCATION POLICY STATEMENTS

99-03 Physical Education (PE) Requirements for Block Schedules, July 2006

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

Kindergarten Information, June 7, 2002

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U.S. Department of Education: <http://www.ed.gov>

WestEd: <http://www.wested.org>

Policy
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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9,440

SCHOOL DAY

TK/Kindergarten

The minimum school day for kindergarten students shall be 180 minutes, including recesses but excluding noon intermissions. (Education Code 46115, 46117)

The maximum school day for kindergarten students shall be four hours (240 minutes), excluding recesses. (Education Code 46111)

In any district school operating an early primary program pursuant to Education Code 8970-8974, the kindergarten school day may exceed four hours, excluding recess, if both of the following conditions are met: (Education Code 8973)

- 1. The Governing Board has declared that the extended-day kindergarten program does not exceed the length of the primary school day.**
- 2. The extended-day kindergarten program includes ample opportunity for both active and quiet activities within an integrated, experiential, and developmentally appropriate educational program.**

Elementary Schools-Grades 1-8

The minimum school day for students in elementary schools shall be:

- 1. At least 230 minutes for students in grades 1-3, unless the Board has prescribed a shorter school day because of lack of school facilities requiring double sessions, in which case the minimum school day shall be 200 minutes. (Education Code 46112, 46142)**
- 2. At least 240 minutes for students in grades 4-8 (Education Code 46113, 46142)**

~~For students in grades 1-8, the minimum school day excludes both noon intermissions and recesses. (Education Code 46115)~~

~~The above minimum days do not apply to situations in grades 1-3 in which the Board has prescribed a shorter school day because of lack of school facilities requiring double sessions. (Education Code 46112, 46113)~~

In determining the number of minutes for purposes of compliance with the minimum school day for students in grades 1-8, both noon intermissions and recesses shall be excluded. (Education Code 46115)

SCHOOL DAY (continued)

~~Secondary Schools-Grades 9-12~~

The minimum school day for junior high and high school students shall be 240 minutes unless otherwise provided by law. (Education Code 46141-46147)

~~The minimum school day shall be 180 minutes for students enrolled in a continuation high school, continuation education classes, opportunity school or classes, adult education classes, special day or Saturday vocational training program, or specified work experience program. (Education Code 46144, 46170, 46180, 46190)~~

The school day for students in grades 9-12 shall be at least 240 minutes. (Education Code 46141, 46142)

However, the school day may be less than 240 minutes when authorized by law. Programs that have a minimum school day of 180 minutes include, but are not necessarily limited to:

1. Continuation high school or classes (Education Code 46141, 46170)

(cf. 6184 - Continuation Education)

2. Opportunity school or classes (Education Code 46141, 46180)

3. Regional occupational center (Education Code 46141, 52325)

(cf. 6178.2 - Regional Occupational Center/Program)

4. Work experience education program approved pursuant to Education Code 51760-51769.5 (Education Code 46141, 46144)

A student in grade 12 who is enrolled in work experience education and is in his/her last semester or quarter before graduation may be permitted to attend school for less than 180 minutes per school day if he/she would complete all requirements for graduation, except physical education courses, in less than 180 minutes each day. (Education Code 46147)

(cf. 6178.1 - Work-Based Learning)

5. Concurrent enrollment in a community college pursuant to Education Code 48800-48802 or, for students in grades 11-12, part-time enrollment in classes of the California State University or University of California, provided academic credit will be awarded upon satisfactory completion of enrolled courses (Education Code 46146)

9.4.42

SCHOOL DAY (continued)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

6. An early college high school or middle college high school, provided the students are enrolled in community college or college classes in accordance with item #5 above (Education Code 46141, 46146.5)
7. Special day or Saturday vocational training program conducted under a federally approved plan for career technical education (Education Code 46141, 46144)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work Experience Education)

8. Adult education classes (Education Code 46190)

(cf. 6200 - Adult Education)

For an evening high school operated pursuant to Education Code 51720-51724, the number of days, specific days of the week, and number of hours during which the program shall be in session shall be determined by the Board. (Education Code 46141, 51721)

Students in grade 12 shall be enrolled in at least five courses each semester or the equivalent number of courses each quarter. This requirement shall not apply to students enrolled in regional occupational centers or programs, courses at accredited postsecondary institutions, independent study, special education programs in which the student's individualized education program establishes a different number of courses, continuation education classes, work experience education programs, or any other course of study authorized by the Board that is equivalent to the approved high school course of study. (Education Code 46145)

(cf. 6158 - Independent Study)

(cf. 6159 - Individualized Education Program)

Alternative Block Schedule for Junior High and High Secondary Schools

~~The Board may authorize any students to attend fewer school days in any district junior high or high school as long as the student attends classes for at least 1,200 minutes during any five school day period or 2,400 minutes during any 10 school day period to accommodate career technical education, any regional occupational center and program courses, or block or other alternative school class schedules. (Education Code 46160)~~

(cf. 6178 - Vocational Education)

(cf. 6181 - Alternative Schools)

9.4.43

SCHOOL DAY (continued)

~~Prior to implementing the block schedule program in which students attend class for fewer school days, the Board shall consult in good faith in an effort to reach agreement with the certificated and classified employees of the school, with the parents/guardians of the students who would be affected by the change, and with the community at large. Such consultation shall include at least one public hearing for which the Board has given adequate notice to the employees and to the parents/guardians of affected students. (Education Code 46162)~~

~~(cf. 9320—Meetings and Notices)~~

In order to establish a block or other alternative schedule or to accommodate career technical education and regional occupational center/program courses, the district may authorize students to attend fewer than the total number of days in which school is in session provided that students attend classes for at least 1,200 minutes during any five school day period or 2,400 minutes during any 10 school day period. (Education Code 46160)

Regulation
approved: September 4, 2007
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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.44

LIBRARY MEDIA CENTERS

The Board of Trustees recognizes that school library media centers support the educational program by providing access to a variety of informational resources. The Board desires to provide library media centers with up-to-date books, reference materials, and electronic information resources necessary to promote literacy, support students in achieving academic standards, and encourage students to become lifelong learners.

(cf. 0440 - District Technology Plan)
(cf. 6000 - Concepts and Roles)
(cf. 6011 - Academic Standards)
(cf. 6161 - Equipment, Books and Materials)
(cf. 6163.4 - Student Use of Technology)

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

Any school library open outside the school day, such as evenings and/or Saturdays, shall be under the supervision of a certificated employee. (Education Code 18103)

The district's school libraries may provide: (5 CCR 16040)

1. Library instruction to students that enables them to become proficient users of library resources
2. Information to teachers and administrators concerning sources and availability of instructional materials that will aid in the development of school curriculum, and, in cooperation with classroom teachers, the development of instructional units and activities using library resources

(cf. 6141 - Curriculum Development and Evaluation)

3. Assistance to teachers and students in the evaluation, selection, production, and uses of instructional materials
4. A collection of materials and resources that support the curriculum and are appropriate for user needs
5. Assistance to teachers, administrators, and other school staff members in becoming knowledgeable about appropriate uses of library media services, materials, and equipment

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)

The Superintendent or designee shall develop procedures for the selection and evaluation of library materials.

9.4.4S

LIBRARY MEDIA CENTERS (continued)

Library Plans

Whenever a school receives state funding for school and library improvement pursuant to Education Code 41570-41573, the school site council shall develop a single plan for student achievement which incorporates a districtwide plan for school libraries. (Education Code 41572)

(cf. 0420 - School Plans/Site Councils)

In developing the districtwide plan, the Superintendent or designee is encouraged to consult with school library media teachers, classroom teachers, administrators, parents/guardians, and students as appropriate in the development of the plan.

The districtwide library plan shall describe the district's vision and goals for the district's libraries and action steps including how funds will be distributed to school sites. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, prioritization of needs, and other related matters.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

Classroom Libraries for Grades K-4

When state funding is available for library materials in grades K-4 classrooms, the Superintendent or designee shall develop, for certification by the Board, a districtwide classroom library plan grades K-4. The plan shall include a means of preventing loss, damage, or destruction of the materials. (Education Code 60242, 60422)

(cf. 6161.2 - Damaged or Lost Instructional Materials)

The districtwide plan for school libraries developed pursuant to Education Code 41572 may fulfill this requirement provided the plan meets the criteria of Education Code 60242.

The Superintendent or designee is encouraged to consult with primary grade teachers and school and/or county office of education library media teachers in the development of the plan and to consider selections from the list of books recommended by the State Librarian pursuant to Education Code 19336.

9,4,46

LIBRARY MEDIA CENTERS (continued)

Selection and Evaluation of School Library Materials

Responsibility for the selection of library materials is delegated to the professional library staff through the principal. School librarians shall evaluate materials, using professional selection aids and standards, in accordance with law, Board policy, and administrative regulation. The selection process shall invite recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

(cf. 6144 - Controversial Issues)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

Library materials should be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain obsolete subject matter or are no longer appropriate shall be removed, and lost or worn materials may be replaced if possible.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

Complaints regarding the appropriateness of library materials shall be addressed using the district's procedures for complaints regarding instructional materials.

(cf. 1312.2 - Complaints Concerning Instructional Materials)

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

(cf. 3260 - Fees and Charges)

~~No charge shall be assessed for the late return of materials.~~

Students shall be encouraged to return library materials in a timely manner, but no charge shall be assessed for the late return of materials.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

Reports

The district shall, on or before August 31 each year, report to the California Department of Education on the condition of school libraries for the preceding year ending June 30. (Education Code 18122)

Legal Reference: (see next page)

9.4.47

LIBRARY MEDIA CENTERS (continued)

Legal Reference:

EDUCATION CODE

1703 *Coordination of district library services by county superintendent*
1770-1775 *Provision of library services by county superintendent*
18100-18203 *School libraries*
18300-18571 *Union high school district/unified school district library district*
19335-19336 *Reading Initiative Program; recommended books*
41570-41573 *School and Library Improvement Block Grant*
44868-44869 *Qualifications and employment of library media teachers*
45340-45349 *Instructional aides*
60119 *Sufficiency of textbooks and instructional materials; public hearing*
60240-60251.5 *State Instructional Materials Fund, purchase of classroom library materials*
60420-60424 *Instructional Materials Funding Realignment Program*
REPEALED EDUCATION CODE FOR CATEGORICAL PROGRAMS
18181 *Districtwide library plan*
52012 *Establishment of school site council*
52014-52015 *School plans*
CODE OF REGULATIONS, TITLE 5
16040-16043 *School libraries*
80053 *Library media service teaching credential*
UNITED STATES CODE, TITLE 20
6383 *Improving Literacy Through School Libraries grant program*

Management Resources:

CDE PUBLICATIONS

Check It Out! Assessing School Library Media Programs, 1998
Recommended Literature: Kindergarten Through Grade Twelve
CALIFORNIA SCHOOL LIBRARY ASSOCIATION PUBLICATIONS
Standards and Guidelines for Strong School Libraries, 2004

WEB SITES

American Library Association: <http://www.ala.org>
American Association of School Librarians: <http://www.ala.org/aasi>
California Department of Education, School Libraries: <http://www.cde.ca.gov/ci/cr/lb>
California Library Association: <http://www.cla-net.org>
California School Library Association: <http://www.csla.net>

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9,4,48

ANIMALS AT SCHOOL

The Governing Board recognizes that animals can be an effective teaching aid and can help support the district's instructional program **by being effective teaching aids to students and by assisting individuals with disabilities to access district programs and activities.** In addition, instruction related to the care and treatment of animals teaches students a sense of responsibility and promotes the humane treatment of living creatures.

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6142.5 - Environmental Education)

~~A teacher may bring an animal to school or arrange for students in his/her class to bring an animal to school for instructional purposes upon written permission from the principal or designee and subject to administrative regulation and other reasonable health, safety, and sanitation precautions. Teachers shall be responsible for ensuring that animals are strictly controlled and for ensuring that all such precautions are observed so as to protect both the students and the animal.~~

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6159 - Individualized Education Program)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.22 - Infectious Diseases)

(cf. 5142 - Safety)

(cf. 5145.8 - Refusal to Harm or Destroy Animals)

(cf. 6142.93 - Science Instruction)

(cf. 6145.8 - Assemblies and Special Events)

~~Individuals with disabilities may be accompanied by specially trained guide dogs, signal dogs, or service dogs on school premises or on school transportation. (Education Code 39839; Civil Code 54.2)~~

The Superintendent or designee shall develop rules and procedures to ensure that when animals are brought to school, the health, safety, and welfare of students, staff, and the animals are protected. However, the district assumes no liability for the safety of animals allowed on district property.

(cf. 3320 - Claims and Actions Against the District)

(cf. 3530 - Risk Management/Insurance)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.23 - Asthma Management)

(cf. 3541.2 - Transportation for Students with Disabilities)

(cf. 5131.1 - Bus Conduct)

~~The district assumes no liability for the safety of animals voluntarily brought to school.~~

Legal Reference: (see next page)

9.4.49

ANIMALS AT SCHOOL (continued)

Legal Reference:

EDUCATION CODE

233.5 Instruction in kindness to pets and humane treatment of living creatures

39839 Transportation of guide dogs, signal dogs, service dogs

51202 Instruction in personal and public health and safety

51540 Safe and humane treatment of animals at school

CIVIL CODE

54.1 Access to public places

54.2 Guide, signal, or service dogs, right to accompany

GOVERNMENT CODE

810-996.6 California Tort Claims Act, especially:

815 Liability for injuries generally; immunity of public entity

835 Conditions of liability

VEHICLE CODE

21113 Public grounds

CODE OF REGULATIONS, TITLE 13

1216 Transportation of property

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 Definitions

35.136 Service animals

COURT DECISIONS

Sullivan v. Vallejo City USD, 731 F.Supp. 947 (1990)

Management Resources:

FEDERAL REGISTER

Rules and Regulations, September 15, 2010, Vol. 75, Number 178, pages 56164-56236

CSBA PUBLICATIONS

Indoor Air Quality: Governing Board Actions for Creating Healthy School Environments, Policy Brief, July 2008

Asthma Management in the Schools, Policy Brief, March 2008

WEB SITES:

CSBA: <http://www.csba.org>

American Society for the Prevention of Cruelty to Animals: <http://www.asPCA.org>

Humane Society of the United States: <http://www.hsus.org>

U.S. Department of Education, Office of Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

9.4.50

ANIMALS AT SCHOOL

In accordance with Board policy, a teacher or student may bring an animal into the classroom for instructional purposes ~~within~~ prior approval of the principal or designee. **The principal or designee shall give such permission only after he/she has provided written notification to all parent/guardians of students in the affected class, asking them to verify whether their child has any known allergies, asthma, or other health condition that may be aggravated by the animal's presence.** When a parent/guardian has provided notification that his/her child has an allergy, asthma, or health condition that may be affected by the animal, the teacher shall remove the animal from the classroom or provide an alternative instructional activity for the student as appropriate.

(cf. 3514 - Environmental Safety)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.23 - Asthma Management)

All animals brought to school must be in good physical condition and appropriately immunized. The teacher shall ensure that the species of animal is appropriate for the instructional purpose and age and maturity of the students.

All animals, with the exception of service animals, are prohibited on school transportation services. (Education Code 39839; 13 CCR 1216)

(cf. 3541.2 - Transportation for Students with Disabilities)

(cf. 5131.1 - Bus Conduct)

All animals shall be **adequately fed, effectively controlled** humanely and properly housed in cages or containers specific for the species or otherwise appropriately controlled. The teacher shall also ensure that cages and containers are cleaned regularly and that waste materials are removed and disposed of in an appropriate manner. ~~If the animal is to remain in the classroom longer than one day, the teacher shall be responsible for care and maintenance of the animal and ensure proper care when school is not in session, such as weekends, vacations, and holidays.~~

(cf. 5141 - Health Care and Emergencies)

(cf. 5142 - Safety)

The teacher shall ensure that students receive instruction regarding personal hygiene around animals.

(cf. 5141.22 - Infectious Diseases)

9.4.51

ANIMALS AT SCHOOL (continued)

Use of Service Animals by Individuals with Disabilities

For an individual with a disability, *service animal* means any dog that is individually trained to do work or perform tasks related to the individual's disability and for his/her benefit. For example, for an individual who is blind or has low vision, a service animal would mean a dog that helps him/her with vision, navigation, and other tasks; for an individual who is deaf or hard of hearing, a service animal would mean a dog that alerts him/her to the presence of people or sounds; and for an individual with psychiatric or neurological disabilities, a service animal would mean a dog that assists him/her by preventing or interrupting impulsive or destructive behaviors. (28 CFR 35.104)

Individuals with disabilities may be accompanied on school premises and on school transportation by service animals, including specially trained guide dogs, signal dogs, or service dogs. (Education Code 39839; Civil Code 54.2; 28 CFR 35.136)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 3541.2 - Transportation for Students with Disabilities)

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

The Superintendent or designee may permit the use of a miniature horse as a service animal when the horse has been individually trained to do work or perform tasks for the benefit of an individual with a disability, provided that: (28 CFR 35.136)

1. The district's facility can accommodate the type, size, and weight of the horse.
2. The individual has sufficient control of the horse.
3. The horse is housebroken.
4. The horse's presence in the specific facility does not compromise legitimate safety requirements of the facility.

The Superintendent or designee may ask any individual with a disability to remove his/her service animal from school premises or transportation if the animal is out of control and the individual does not take effective action to control it or the animal is not housebroken. When an individual's service animal is excluded, he/she shall be given an opportunity to participate in the service, program, or activity without having the service animal present. (Education Code 39839; Civil Code 54.2; 28 CFR 35.136)

Regulation

approved: August 17, 2010

revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

9.4.52

IDENTIFICATION AND EDUCATION UNDER SECTION 504

~~The Board of Trustees recognizes the need to identify and evaluate children with disabilities in order to provide them with a free, appropriate public education. Under Section 504 of the federal Rehabilitation Act of 1973, individuals with a physical or mental impairment that substantially limits one or more major life activities, including learning, are eligible to receive services and aids designed to meet their needs as adequately as the needs of nondisabled students are met.~~

The Board of Trustees believes that all children, including children with disabilities, should have an opportunity to learn in a safe and nurturing environment. The district shall work to identify children with disabilities who reside within its jurisdiction in order to ensure that they receive educational and related services required by law.

~~The Superintendent or designee shall establish screening and evaluation procedures to be used whenever there is reason to believe that a student has a disability that limits his/her ability to attend or function at school.~~

The Superintendent or designee shall provide identified students with disabilities with a free appropriate public education, as defined under Section 504 of the federal Rehabilitation Act of 1973. Such students shall receive regular or special education and related aids and services designed to meet their individual educational needs as adequately as the needs of nondisabled students are met. (34 CFR 104.33)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 0430 - Comprehensive Local Plan for Special Education)
(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.23 - Asthma Management)
(cf. 5141.24 - Specialized Health Care Services)
(cf. 5141.27 - Food Allergies/Special Dietary Needs)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

~~To evaluate the student's eligibility under Section 504, the Superintendent or designee shall convene a school site committee of professionals knowledgeable about the student's individual needs and school history, the meaning of evaluation data, and accommodation options. The student's parent/guardian shall be invited to participate on this committee.~~

In addition, qualified students with disabilities shall be provided an equal opportunity to participate in programs and activities that are integral components of the district's basic education program, including, but not limited to, extracurricular athletics, interscholastic sports, and/or other nonacademic activities. (34 CFR 104.37)

(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6145.5 - Student Organizations and Equal Access)

9.4.53

IDENTIFICATION AND EDUCATION UNDER SECTION 504

~~If the student is found to have a disability that requires services under Section 504, the school site committee shall develop a written accommodation plan for the student. Upon reviewing the nature of the disability and how it affects the student's education, the committee shall determine what modifications and/or special services and aids are needed. The student shall be educated with nondisabled students to the maximum extent appropriate to the student's individual needs.~~

~~The school site committee shall provide the parent/guardian with a written copy of the accommodation plan and notice of procedural safeguards guaranteed by law.~~

In providing services to students with disabilities under Section 504, the Superintendent or designee shall ensure district compliance with law, including providing the students and their parents/guardians with applicable procedural safeguards and required notifications. Any dispute as to the identification, evaluation, or placement of any student with a disability shall be resolved in accordance with the processes specified in the "Procedural Safeguards" section of the accompanying administrative regulation.

The Superintendent or designee shall maintain a list of impartial hearing officers who are qualified and willing to conduct Section 504 hearings. To ensure impartiality, such officers shall not be employed by or under contract with the district in any other capacity except as hearing officer and shall not have any professional or personal involvement that would affect their impartiality or objectivity in the matter.

Legal Reference: (see next page)

9.4.54

IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

Legal Reference:

EDUCATION CODE

49423.5 *Specialized physical health care services*

CODE OF REGULATIONS, TITLE 5

3051.12 *Health and Nursing Services*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act of 1974*

1400-1482 *Individuals with Disabilities Education Act*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act of 1974*

1400-1482 *Individuals with Disabilities Education Act*

UNITED STATES CODE, TITLE 29

~~701-795a Rehabilitation Act~~

705 *Definitions; Vocational Rehabilitation Act*

794 *Rehabilitation Act of 1973, Section 504*

UNITED STATES CODE, TITLE 42

12101-12213 *Americans with Disabilities Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

104.1-104.61 *Nondiscrimination on the basis of handicap, especially*

104.1 *Purpose to effectuate Section 504 of the Rehabilitation Act of 1973*

104.3 *Definitions*

104.32 *Location and notification*

104.33 *Free appropriate public education*

104.34 *Educational setting*

104.35 *Evaluation and placement*

104.36 *Procedural safeguards*

COURT DECISIONS

Christopher S. v. Stanislaus County Office of Education, (2004) 384 F.3d 1205

Management Resources:

CSBA PUBLICATIONS

Rights of Students with Diabetes Under IDEA and Section 504, Policy Brief, November 2007

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

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Dear Colleague Letter; January 2013

Dear Colleague Letter and Questions and Answers on ADA Amendments Act of 2008 for Students with Disabilities Attending Public Elementary and Secondary Schools; January 2012

Free Appropriate Public Education for Students with Disabilities: Requirements under Section 504 of the Rehabilitation Act of 1973, September 2007

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education, Office for Civil Rights: <http://www2.ed.gov/about/offices/list/ocr>

Policy

adopted: September 4, 2007

revised: December 16, 2014

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

9.4.55

IDENTIFICATION AND EDUCATION UNDER SECTION 504

The Superintendent designates the following position as the district's 504 Coordinator to implement the requirements of Section 504 of the federal Rehabilitation Act of 1973: (34 CFR 104.7)

Assistant Superintendent, Educational Services
600 Sixth Street, Suite 400
Lincoln, California 95648
(916) 645-6350

Eligibility

~~A disabled student eligible for services under Section 504 is one who (a) has a physical or mental impairment that substantially limits one or more major life activities, including learning, (b) has a record of such an impairment, or (c) is regarded as having such an impairment. (34 CFR 104.3)~~

~~Major life activities are functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working. Examples of students with such impairments include, but are not limited to:~~

- ~~1. — Students with a normal ability to learn but who have a mobility impairment~~
- ~~2. — Students with a normal ability to learn academically but who require occupational or physical therapy in order to function physically~~
- ~~3. — Students with emotional disabilities manifested by behavior problems which result in exclusion from classes or school~~

~~Indications of a possible disability that significantly interferes with learning include, but are not limited to:~~

- ~~1. — Medical conditions such as severe asthma or heart disease~~
- ~~2. — Temporary medical condition due to illness or accident~~
- ~~3. — Poor or failing grades over a lengthy period of time~~

Definitions

For the purpose of implementing Section 504 of the Rehabilitation Act of 1973, the following terms and phrases shall have only the meanings specified below:

Free appropriate public education (FAPE) means the provision of regular or special education and related aids and services designed to meet the individual educational needs of a student with disabilities as adequately as the needs of nondisabled students

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

are met, without cost to the student or his/her parent/guardian, except when a fee is imposed on nondisabled students. (34 CFR 104.33)

(cf. 3260 - Fees and Charges)

Student with a disability means a student who has a physical or mental impairment which substantially limits one or more major life activities. (34 CFR 104.3)

Physical impairment means any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal, special sense organs; respiratory, including speech organs; cardiovascular; reproductive, digestive, genito-urinary; hemic and lymphatic; skin; and endocrine. (34 CFR 104.3)

Mental impairment means any mental or psychological disorder, such as mental retardation, organic brain syndrome, emotional or mental illness, and specific learning disabilities. (34 CFR 104.3)

Substantially limits major life activities means limiting a person's ability to perform functions such as caring for himself/herself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating and working. *Major life activities* also includes major bodily functions such as functions of the immune system, normal cell growth, and digestive, bowel, bladder, neurological, brain, respiratory, circulatory, endocrine, and reproductive functions.

Substantially limits shall be determined without regard to the ameliorative effects of mitigating measures other than ordinary eyeglasses or contact lenses. Mitigating measures include, but are not limited to, medications, prosthetic devices, assistive devices, learned behavioral, or adaptive neurological modifications which an individual may use to eliminate or reduce the effects of an impairment. (42 USC 12102; 34 CFR 104.3)

Referral, and Identification Procedures and Evaluation

Any action or decision to be taken by the district involving the referral, identification, or evaluation of a student with disabilities shall be in accordance with the following procedures:

- ~~1. Any student may be referred by A parent/guardian, teacher, other certificated school employee, student success team or community agency may refer a for consideration of eligibility as a disabled student to the principal or 504 Coordinator for identification as a student with a disability under Section 504. This referral should be made to the school site principal.~~

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

(cf. 6164.5 - Student Success Teams)

~~2. The school site committee shall promptly consider the referral and determine whether an evaluation under this procedure is appropriate. This determination shall be based on a review of the student's school records (including academic, social and behavioral records) and the student's needs. Students requiring evaluation shall be referred to appropriate evaluation specialists.~~

2. Upon receipt of any such referral, the principal, 504 Coordinator, or other qualified individual with expertise in the area of the student's suspected disability shall consider the referral and determine whether an evaluation is appropriate. This determination shall be based on a review of the student's school records, including those in academic and nonacademic areas of the school program; consultation with the student's teacher(s), other professionals, and the parent/guardian, as appropriate; and analysis of the student's needs.

If it is determined that an evaluation is unnecessary, the principal or 504 Coordinator shall inform the parents/guardians in writing of this decision and of the procedural safeguards available, as described in the "Procedural Safeguards" section below.

~~3. If a request for evaluation is denied, the school site committee shall inform the parents/guardians of this decision and of their procedural rights as described below.~~

3. If it is determined that the student needs or is believed to need special education or related services under Section 504, the district shall conduct an evaluation of the student prior to his/her initial placement. (34 CFR 104.35)

Prior to conducting an initial evaluation of a student for eligibility under Section 504, the district shall obtain written parent/guardian consent.

The district's evaluation procedures shall ensure that the tests and other evaluation materials: (34 CFR 104.35)

- a. Have been validated and are administered by trained personnel in conformance with the instruction provided by the test publishers
- b. Are tailored to assess specific areas of educational need and are not merely designed to provide a single general intelligence quotient
- c. Reflect the student's aptitude or achievement or whatever else the tests purport to measure rather than his/her impaired sensory, manual, or speaking skills, except where those skills are the factors that the tests purport to measure

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

Section 504 Services Plan and Placement

Services and placement decisions for students with disabilities shall be determined as follows:

1. A multi-disciplinary 504 team shall be convened to review the evaluation data in order to make placement decisions.

The 504 team shall consist of a group of persons knowledgeable about the student, the meaning of the evaluation data, and the placement options. (34 CFR 104.35)

In interpreting evaluation data and making placement decisions, the team shall draw upon information from a variety of sources, including aptitude and achievement tests, teacher recommendations, physical condition, social or cultural background, and adaptive behavior. The team shall also ensure that information obtained from all such sources is documented and carefully considered and that the placement decision is made in conformity with 34 CFR 104.34. (34 CFR 104.35)

2. If, upon evaluation, a student is determined to be eligible for services under Section 504, the team shall meet to develop a written 504 services plan which shall specify the types of regular or special education services, accommodations, and supplementary aids and services necessary to ensure that the student receives FAPE.

The parents/guardians shall be invited to participate in the meeting and shall be given an opportunity to examine all relevant records.

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.23 - Asthma Management)

(cf. 5141.24 - Specialized Health Care Services)

(cf. 5141.26 - Tuberculosis Testing)

(cf. 5141.27 - Food Allergies/Special Dietary Needs)

3. If the 504 team determines that no services are necessary for the student, the record of the team's meeting shall reflect whether or not the student has been identified as a disabled person under Section 504 and shall state the basis for the determination that no special services are presently needed. The student's parent/guardian shall be informed in writing of his/her rights and procedural safeguards, as described in the "Procedural Safeguards" section below.

4. The student shall be placed in the regular educational environment, unless the district can demonstrate that the education of the student in the regular

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

environment with the use of supplementary aids and services cannot be achieved satisfactorily. The student shall be educated with those who are not disabled to the maximum extent appropriate to his/her individual needs. (34 CFR 104.34)

5. The district shall complete the identification, evaluation, and placement process within a reasonable time frame.
6. A copy of the student's Section 504 services plan shall be kept in his/her student record. The student's teacher(s) and any other staff who provide services to the student shall be informed of the plan's requirements.

If a student transfers to another school within the district, the principal or designee at the school from which the student is transferring shall ensure that the principal or designee at the new school receives a copy of the plan prior to the student's enrollment in the new school.

(cf. 5125 - Student Records)

~~Review of the Student's Progress and Reevaluation~~

- ~~1. The school site committee shall monitor the progress of the disabled student and the effectiveness of the student's plan. The committee shall periodically determine whether the services are appropriate and necessary and whether the disabled student's needs are being met as adequately as the needs of nondisabled students.~~
- ~~2. A reevaluation of the student's needs will be conducted before any subsequent significant change in placement.~~

The 504 team shall monitor the progress of the student and, at least annually, shall review the effectiveness of the student's Section 504 services plan to determine whether the services are appropriate and necessary and whether the student's needs are being met as adequately as the needs of nondisabled students. In addition, each student with a disability under Section 504 shall be reevaluated at least once every three years.

A reevaluation of the student's needs shall be conducted before any subsequent significant change in placement. (34 CFR 104.35)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

~~Accommodation Plan~~

- ~~1. When a student is identified as disabled within the meaning of Section 504, the school site committee shall determine what services are necessary to ensure that the~~

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

- ~~_____ student's individual education needs are met as adequately as the needs of nondisabled students.~~
2. ~~_____ In making this determination, the school site committee shall consider all significant factors relating to the learning process for the student, including his/her adaptive behavior and cultural and language background. The evaluation may include, but is not limited to, classroom and playground observation, performance-based testing, academic assessment information, and data offered by the parent/guardian.~~
 3. ~~_____ The parents/guardians shall be invited to participate in the school site committee meeting where services for the student will be determined and shall be given an opportunity to examine all relevant records.~~
 4. ~~_____ The school site committee shall develop a written plan describing the disability and specifying the services needed by the student. A copy of this plan shall be kept in the student's cumulative file. The student's teacher and any other staff who provide services to the student shall be informed of the services necessary for the student, to the extent that they need to be informed in order to provide for the student in the school setting.~~
 5. ~~_____ If the school site committee determines that no services are necessary for the student, the record of the committee's meeting shall reflect the identification of the student as a disabled person under Section 504 and shall state the basis for the decision that no special services are presently needed.~~
 6. ~~_____ The disabled student shall be placed in the regular educational environment unless the district demonstrates that a more restrictive placement is required in order to meet the student's needs. The disabled student shall be educated with those who are not disabled to the maximum extent appropriate to his/her individual needs.~~
 7. ~~_____ The parents/guardians shall be notified in writing of the final decision concerning services to be provided, if any, and of the Section 504 procedural safeguards, including the right to an impartial hearing to challenge the decision.~~
 8. ~~_____ The district shall complete the identification, evaluation and placement process within a reasonable time frame.~~
 9. ~~_____ The student's plan shall include a schedule for periodic review of the student's needs and indicate that this review may occur sooner at the request of the parent/guardian or school staff.~~

Procedural Safeguards

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

~~Parents/guardians shall be notified in writing of all district decisions regarding the identification, evaluation or educational placement of students with disabilities or suspected disabilities. Notifications shall include a statement of their rights to: (34 CFR 104.36)~~

The Superintendent or designee shall notify the parents/guardians of students with disabilities of all actions and decisions by the district regarding the identification, evaluation, or educational placement of their children. He/she also shall notify the parents/guardians of all the procedural safeguards available to them if they disagree with the district's action or decision, including an opportunity to examine all relevant records and an impartial hearing in which they shall have the right to participate. (34 CFR 104.36)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

If a parent/guardian disagrees with any district action or decision regarding the identification, evaluation, or educational placement of his/her child under Section 504, he/she may request a Section 504 due process hearing within 30 days of that action or decision.

Prior to requesting a Section 504 due process hearing, the parent/guardian may, at his/her discretion, but within 30 days of the district's action or decision, request an administrative review of the action or decision. The Coordinator shall designate an appropriate administrator to meet with the parent/guardian to attempt to resolve the issue and the administrative review shall be held within 14 days of receiving the parent/guardian's request. If the parent/guardian is not satisfied with the resolution of the issue, he/she may request a Section 504 due process hearing.

Section 504 due process hearing shall be conducted in accordance with the following procedures:

1. ~~Examine relevant records~~ The parent/guardian shall submit a written request to the Coordinator within 30 days of receiving the district's decision or, if an administrative review is held, within 14 days of the completion of the review. The request for the due process hearing shall include:
 - a. The specific nature of the decision with which he/she disagrees
 - b. The specific relief he/she seeks
 - c. Any other information he/she believes is pertinent to resolving the disagreement

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

2. ~~Have an impartial hearing with an opportunity for participation by the parents/guardians and their counsel. Within 30 days of receiving the parent/guardian's request, the Superintendent or designee and 504 Coordinator shall select an impartial hearing officer. This 30-day deadline may be extended for good cause or by mutual agreement of the parties.~~
3. ~~Have a review procedure. Within 45 days of the selection of the hearing officer, the Section 504 due process hearing shall be conducted and a written decision mailed to all parties. This 45-day deadline may be extended for good cause or by mutual agreement of the parties.~~
4. **The parties to the hearing shall be afforded the right to:**
 - a. Be accompanied and advised by counsel and by individuals with special knowledge or training related to the problems of students with disabilities under Section 504
 - b. Present written and oral evidence
 - c. Question and cross-examine witnesses
 - d. Receive written findings by the hearing officer **stating the decision and explaining the reasons for the decision**

If desired, either party may seek a review of the hearing officer's decision by a federal court of competent jurisdiction.

~~If a parent/guardian disagrees with the identification, evaluation or educational placement of a student with disabilities under Section 504, he/she may initiate the following procedures:~~

- ~~1. Within 30 days of receiving the student's accommodation plan, set forth in writing his/her disagreement and request that the school principal and school site committee review the plan in an attempt to resolve the disagreement. This review shall be held within 14 days of receiving the parent/guardian's request, and the parent/guardian shall be invited to attend the meeting at which the review is conducted.~~
- ~~2. If disagreement continues, request in writing that the Superintendent or designee review the plan. This review shall be held within 14 days of receiving the parent/guardian's request, and the parent/guardian shall be invited to meet with the Superintendent or designee to discuss the review.~~
- ~~3. If disagreement continues, request in writing a Section 504 due process hearing. The request shall include:~~

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IDENTIFICATION AND EDUCATION UNDER SECTION 504 (continued)

- a. ~~_____The specific nature of the decision with which the parent/guardian disagrees~~
- b. ~~_____The specific relief the parent/guardian seeks~~
- c. ~~_____Any other information the parent/guardian believes pertinent~~

~~Within 20 days of receiving the parent/guardian's request, the Superintendent or designee shall select an impartial hearing officer. This 20 days may be extended for good cause or by mutual agreement of the parties.~~

~~Within 45 days of the selection of the hearing officer, the Section 504 due process hearing shall be conducted and a written decision mailed to all parties. This 45 days may be extended for good cause or by mutual agreement of the parties. The Superintendent or designee shall represent the district at this hearing.~~

~~Any party to the hearing shall be afforded the right to:~~

Notifications

~~Notifications shall also set forth the procedures for requesting a hearing, the name, address and telephone number of the person with whom the request should be made, and the fact that reimbursement for attorney's fees is available only as authorized by law.~~

~~The Superintendent or designee shall maintain a list of impartial hearing officers who are qualified and willing to conduct Section 504 hearings. To ensure impartiality, such officers shall not be employed by or under contract with the district in any capacity other than that of hearing officer and shall not have any professional or personal involvement that would affect their impartiality or objectivity in the matter.~~

The Superintendent or designee shall ensure that the district has taken appropriate steps to notify students and parents/guardians of the district's duty under Section 504. (34 CFR 104.32)

(cf. 5145.6 - Parental Notifications)

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WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

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