

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: Doug Koeltn
District Superintendent or Designee

Date: 12/16/2013

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2013

Signed: Terry Salt
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: PAMELA RAGAN

Telephone: 530-868-1281

Title: FINANCIAL OFFICER

E-mail: pragan@biggs.org

Criteria and Standards Review Summary

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

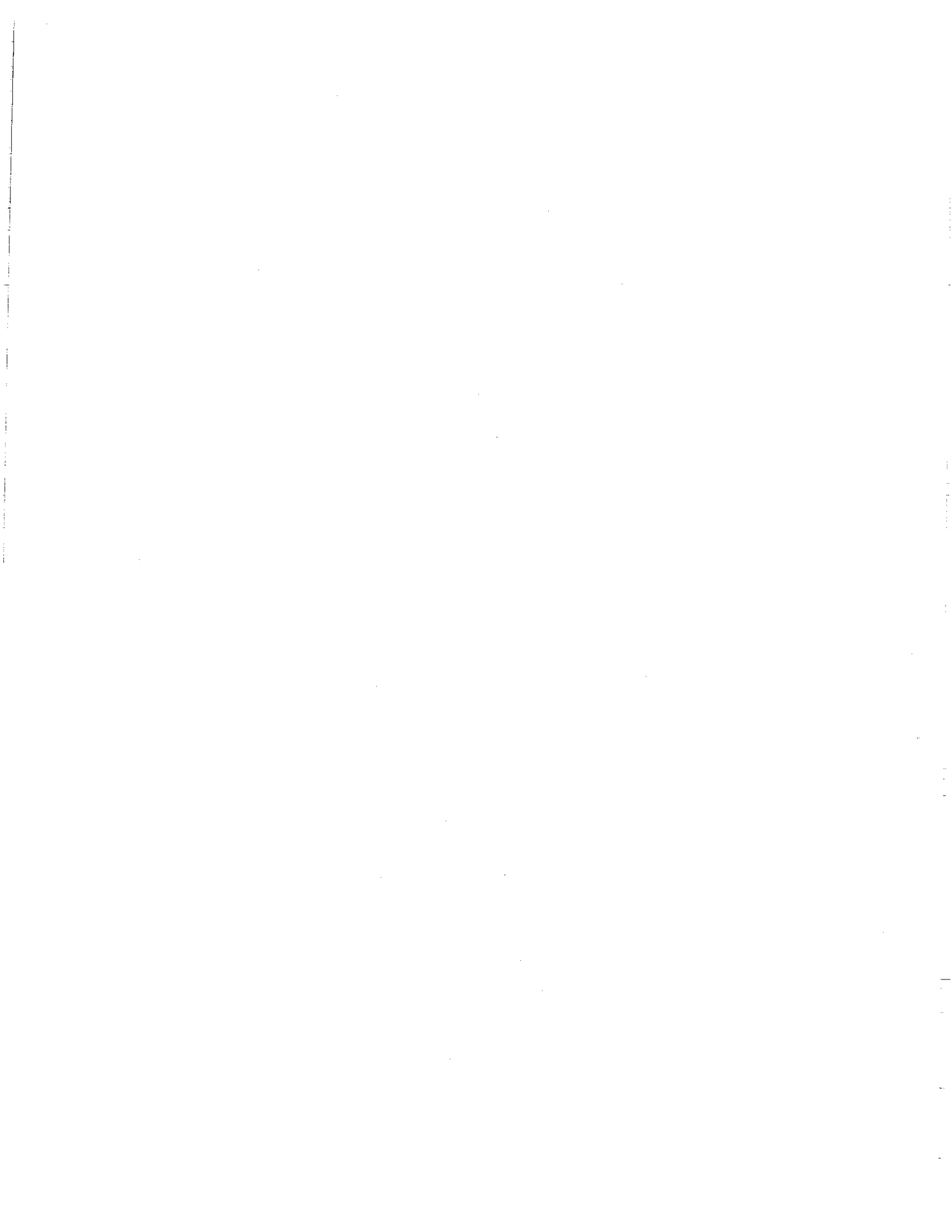
CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance		X
	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
			X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 		X
			X	
			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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a	
			X	
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	
			X	

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,323,510.00	1,323,510.00	1,483,533.00	2,250,628.00	927,118.00	70.0%
Education Protection Account State Aid - Current Year		8012	601,272.00	601,272.00	156,332.00	638,140.00	36,868.00	6.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	27,118.00	27,118.00	0.00	32,631.00	5,513.00	20.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,757.00	1,757.00	0.00	1,877.00	120.00	6.8%
County & District Taxes								
Secured Roll Taxes		8041	2,050,000.00	2,050,000.00	0.00	2,129,568.00	79,568.00	3.9%
Unsecured Roll Taxes		8042	121,468.00	121,468.00	132,117.58	116,572.00	(4,896.00)	-4.0%
Prior Years' Taxes		8043	3,200.00	3,200.00	1,804.46	3,242.00	42.00	1.3%
Supplemental Taxes		8044	2,423.00	2,423.00	0.00	3,407.00	984.00	40.6%
Education Revenue Augmentation Fund (ERAF)		8045	(446,610.00)	(446,610.00)	6.95	(455,529.00)	(8,919.00)	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			3,684,138.00	3,684,138.00	1,773,793.99	4,720,536.00	1,036,398.00	28.1%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	7,907.00	7,907.00	0.00	0.00	(7,907.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(31,655.00)	(31,655.00)	(4,920.00)	(23,617.00)	7,838.00	-24.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,660,390.00	3,660,390.00	1,768,873.99	4,696,719.00	1,036,329.00	28.3%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	1,360.00	1,360.00	0.00	1,360.00	0.00	0.0%
Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,360.00	5,360.00	0.00	5,360.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	113,742.00	113,742.00	0.00	0.00	(113,742.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	116,739.00	116,739.00	0.00	0.00	(116,739.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	24,409.00	24,409.00	0.00	24,409.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	64,527.00	64,527.00	(441.50)	64,527.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	409,621.00	409,621.00	(1.00)	0.00	(409,621.00)	-100.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,660,390.00	3,660,390.00	1,768,873.99	4,696,719.00	1,036,329.00	28.3%
2) Federal Revenue		8100-8299	5,360.00	5,360.00	0.00	5,360.00	0.00	0.0%
3) Other State Revenue		8300-8599	729,038.00	729,038.00	(442.50)	68,936.00	(640,102.00)	-87.8%
4) Other Local Revenue		8600-8799	286,515.00	286,515.00	46,696.38	357,565.00	71,050.00	24.8%
5) TOTAL, REVENUES			4,681,303.00	4,681,303.00	1,817,127.87	5,148,580.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,849,974.00	1,849,974.00	572,856.68	1,907,054.00	(57,080.00)	-3.1%
2) Classified Salaries		2000-2999	848,570.00	848,570.00	298,562.25	935,541.00	(86,971.00)	-10.2%
3) Employee Benefits		3000-3999	1,037,065.00	1,037,065.00	286,786.03	990,025.00	47,040.00	4.5%
4) Books and Supplies		4000-4999	293,204.00	293,204.00	135,416.17	367,574.00	(74,370.00)	-25.4%
5) Services and Other Operating Expenditures		5000-5999	557,636.00	557,636.00	176,523.95	580,614.00	(22,978.00)	-4.1%
6) Capital Outlay		6000-6999	3,841.00	3,841.00	14,146.25	88,404.00	(84,563.00)	-2201.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	431,550.00	431,550.00	0.00	431,550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(60,795.00)	(60,795.00)	0.00	(55,244.00)	(5,551.00)	9.1%
9) TOTAL, EXPENDITURES			4,961,045.00	4,961,045.00	1,482,321.33	5,245,518.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(279,742.00)	(279,742.00)	334,806.54	(96,938.00)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
b) Transfers Out		7600-7629	26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
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	(306,350.00)	(306,350.00)	0.00	(282,575.00)	13,775.00	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,863.00	98,863.00	152.08	109,469.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,879.00)	(180,879.00)	334,958.62	12,531.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	613,363.00	613,363.00		967,734.00	354,371.00	57.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613,363.00	613,363.00		967,734.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613,363.00	613,363.00		967,734.00		
2) Ending Balance, June 30 (E + F1e)			432,484.00	432,484.00		980,265.00		
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			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	89,212.00	89,212.00		64,527.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			343,272.00	343,272.00		915,738.00		

Biggs Unified
Butte County

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

04 61408 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)
TOTAL, OTHER STATE REVENUE			729,038.00	729,038.00	(442.50)	88,936.00	(840,102.00)	-87.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,400.00	20,400.00	7,420.00	20,400.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,565.61	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	214,408.00	214,408.00	38,710.77	285,458.00	71,050.00	33.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	41,707.00	41,707.00	0.00	41,707.00	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			286,515.00	286,515.00	48,696.38	357,565.00	71,050.00	24.8%
TOTAL, REVENUES			4,681,303.00	4,681,303.00	1,817,127.87	5,148,580.00	467,277.00	10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,547,264.00	1,547,264.00	474,697.73	1,597,394.00	(50,130.00)	-3.2%
Certificated Pupil Support Salaries		1200	43,434.00	43,434.00	13,333.91	43,434.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	259,276.00	259,276.00	84,855.04	266,226.00	(6,950.00)	-2.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,849,974.00	1,849,974.00	572,886.68	1,907,054.00	(57,080.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,412.00	10,412.00	3,221.77	49,991.00	(39,579.00)	-380.1%
Classified Support Salaries		2200	345,654.00	345,654.00	109,789.88	358,825.00	(13,171.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	28,246.00	28,246.00	9,311.47	28,246.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	336,145.00	336,145.00	132,979.06	366,215.00	(30,070.00)	-8.9%
Other Classified Salaries		2900	128,113.00	128,113.00	41,260.07	132,264.00	(4,151.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			848,570.00	848,570.00	296,582.25	935,541.00	(86,971.00)	-10.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	153,774.00	153,774.00	45,137.56	154,652.00	(878.00)	-0.6%
PERS		3201-3202	92,748.00	92,748.00	26,386.97	94,696.00	(1,948.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	90,335.00	90,335.00	26,268.26	97,131.00	(6,796.00)	-7.5%
Health and Welfare Benefits		3401-3402	413,565.00	413,565.00	129,626.13	408,435.00	5,130.00	1.2%
Unemployment Insurance		3501-3502	29,224.00	29,224.00	(72.02)	1,525.00	27,699.00	94.8%
Workers' Compensation		3601-3602	60,431.00	60,431.00	17,940.16	63,077.00	(2,646.00)	-4.4%
EB, Allocated		3701-3702	188,321.00	188,321.00	40,790.05	167,884.00	20,437.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,472.00	6,472.00	0.00	0.00	6,472.00	100.0%
Other Employee Benefits		3901-3902	2,195.00	2,195.00	708.92	2,625.00	(430.00)	-19.6%
TOTAL, EMPLOYEE BENEFITS			1,037,065.00	1,037,065.00	286,786.03	990,025.00	47,040.00	4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	34,405.00	34,405.00	8,326.45	20,000.00	14,405.00	41.9%
Books and Other Reference Materials		4200	0.00	0.00	12,054.89	15,253.00	(15,253.00)	New
Materials and Supplies		4300	211,689.00	211,689.00	83,135.33	259,321.00	(47,632.00)	-22.5%
Noncapitalized Equipment		4400	47,110.00	47,110.00	31,899.50	73,000.00	(25,890.00)	-55.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			293,204.00	293,204.00	135,416.17	367,574.00	(74,370.00)	-25.4%
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	14,350.00	14,350.00	1,996.62	21,150.00	(6,800.00)	-47.4%
Dues and Memberships		5300	8,050.00	8,050.00	5,246.02	8,250.00	(200.00)	-2.5%
Insurance		5400-5450	36,915.00	36,915.00	36,308.00	36,915.00	0.00	0.0%
Operations and Housekeeping Services		5500	172,400.00	172,400.00	57,680.36	172,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,900.00	34,900.00	9,522.26	27,688.00	7,212.00	20.7%
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	238,780.00	238,780.00	52,013.07	261,970.00	(23,190.00)	-9.7%
Communications		5900	52,241.00	52,241.00	14,057.62	52,241.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			557,636.00	557,636.00	176,523.95	580,614.00	(22,978.00)	-4.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	14,146.25	30,763.00	(30,763.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,841.00	3,841.00	0.00	2,641.00	1,200.00	31.2%
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	55,000.00	(55,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,841.00	3,841.00	14,146.25	88,404.00	(84,563.00)	-2201.6%
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						
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	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
Other Debt Service - Principal		7439	420,000.00	420,000.00	0.00	420,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			431,550.00	431,550.00	0.00	431,550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(45,947.00)	(45,947.00)	0.00	(40,396.00)	(5,551.00)	12.1%
Transfers of Indirect Costs - Interfund		7350	(14,848.00)	(14,848.00)	0.00	(14,848.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(60,795.00)	(60,795.00)	0.00	(55,244.00)	(5,551.00)	9.1%
TOTAL, EXPENDITURES			4,981,045.00	4,981,045.00	1,482,321.33	5,245,518.00	(284,473.00)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments Proceeds		8931	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								
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	(306,350.00)	(306,350.00)	0.00	(292,575.00)	13,775.00	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(306,350.00)	(306,350.00)	0.00	(292,575.00)	13,775.00	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (b + c - d + e)			98,863.00	98,863.00	152.08	109,489.00	10,606.00	10.7%

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	239,060.00	239,060.00	7,407.62	336,046.00	96,986.00	40.6%
3) Other State Revenue		8300-8599	283,667.00	283,667.00	100,256.00	290,588.00	7,021.00	2.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			522,727.00	522,727.00	107,663.62	626,734.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,881.00	215,881.00	69,563.85	203,531.00	12,350.00	5.7%
2) Classified Salaries		2000-2999	199,663.00	199,663.00	58,402.38	170,820.00	28,843.00	14.4%
3) Employee Benefits		3000-3999	124,329.00	124,329.00	32,841.06	100,334.00	23,995.00	19.3%
4) Books and Supplies		4000-4999	38,650.00	38,650.00	18,204.89	163,315.00	(124,665.00)	-322.5%
5) Services and Other Operating Expenditures		5000-5999	34,168.00	34,168.00	10,342.86	68,505.00	(34,337.00)	-100.5%
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	180,000.00	180,000.00	(14,491.00)	180,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,947.00	45,947.00	0.00	40,396.00	5,551.00	12.1%
9) TOTAL, EXPENDITURES			838,638.00	838,638.00	174,864.02	926,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(315,911.00)	(315,911.00)	(67,200.40)	(300,167.00)		
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	306,350.00	306,350.00	0.00	292,575.00	(13,775.00)	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			306,350.00	306,350.00	0.00	292,575.00		

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,581.00)	(9,561.00)	(67,200.40)	(7,592.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		7,592.00	7,592.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		7,592.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		7,592.00		
2) Ending Balance, June 30 (E + F1e)			(9,561.00)	(9,561.00)		0.00		
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	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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(9,561.00)	(9,561.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif. (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	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	57,388.00	57,388.00	(29,566.00)	60,175.00	2,787.00	4.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	133,931.00	133,931.00	18,834.62	161,270.00	27,339.00	20.4%
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	32,281.00	32,281.00	5,139.00	32,751.00	470.00	1.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	10,431.00	10,431.00	0.00	10,431.00	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	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	5,029.00	5,029.00	0.00	5,629.00	600.00	11.9%
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	0.00	0.00	13,000.00	65,790.00	65,790.00	New
TOTAL, FEDERAL REVENUE			239,060.00	239,060.00	7,407.62	336,046.00	96,986.00	40.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
CC/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	158,997.00	158,997.00	43,447.00	155,327.00	(3,670.00)	-2.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,909.00	98,909.00	0.00	0.00	(98,909.00)	-100.0%
Spec. Ed. Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	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 Mater		8560	15,580.00	15,580.00	2,009.00	15,580.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,181.00	10,181.00	54,800.00	119,781.00	109,600.00	1076.5%

Biggs Unified
Butte County

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

04 61408 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)
TOTAL, OTHER STATE REVENUE			283,667.00	283,667.00	100,256.00	290,688.00	7,021.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROCF 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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			522,727.00	522,727.00	107,663.62	626,734.00	104,007.00	19.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	172,954.00	172,954.00	55,267.77	167,554.00	5,400.00	3.1%
Certificated Pupil Support Salaries		1200	32,477.00	32,477.00	10,825.76	32,477.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,450.00	10,450.00	3,470.32	3,500.00	6,950.00	66.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			215,881.00	215,881.00	69,563.85	203,531.00	12,350.00	5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	197,281.00	197,281.00	58,402.36	170,820.00	26,461.00	13.4%
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	2,382.00	2,382.00	0.00	0.00	2,382.00	100.0%
TOTAL, CLASSIFIED SALARIES			199,663.00	199,663.00	58,402.36	170,820.00	28,843.00	14.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,851.00	17,851.00	5,442.33	16,815.00	1,036.00	5.8%
PERS		3201-3202	22,402.00	22,402.00	6,223.69	18,478.00	3,924.00	17.5%
OASDI/Medicare/Alternative		3301-3302	18,648.00	18,648.00	5,172.07	15,526.00	3,122.00	16.7%
Health and Welfare Benefits		3401-3402	49,216.00	49,216.00	13,055.12	40,699.00	8,517.00	17.3%
Unemployment Insurance		3501-3502	4,609.00	4,609.00	61.90	192.00	4,417.00	95.8%
Workers' Compensation		3601-3602	9,344.00	9,344.00	2,850.91	8,230.00	1,114.00	11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,435.00	1,435.00	0.00	0.00	1,435.00	100.0%
Other Employee Benefits		3901-3902	824.00	824.00	35.04	394.00	430.00	52.2%
TOTAL, EMPLOYEE BENEFITS			124,329.00	124,329.00	32,841.06	100,334.00	23,995.00	19.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	186.40	25,000.00	(25,000.00)	New
Books and Other Reference Materials		4200	15,580.00	15,580.00	15,992.16	46,258.00	(30,678.00)	-196.9%
Materials and Supplies		4300	23,070.00	23,070.00	2,026.33	32,057.00	(8,987.00)	-39.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	60,000.00	(60,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,650.00	38,650.00	18,204.89	163,315.00	(124,665.00)	-322.5%
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	15,865.00	15,865.00	4,157.88	36,266.00	(20,401.00)	-128.6%
Dues and Memberships		5300	140.00	140.00	0.00	140.00	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	18,163.00	18,163.00	6,184.98	32,099.00	(13,936.00)	-76.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,168.00	34,168.00	10,342.86	68,505.00	(34,337.00)	-100.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
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	180,000.00	180,000.00	(14,491.00)	180,000.00	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)			180,000.00	180,000.00	(14,491.00)	180,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	45,947.00	45,947.00	0.00	40,396.00	5,551.00	12.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,947.00	45,947.00	0.00	40,396.00	5,551.00	12.1%
TOTAL, EXPENDITURES			838,638.00	838,638.00	174,864.02	926,901.00	(88,263.00)	-10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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	306,350.00	306,350.00	0.00	292,575.00	(13,775.00)	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			306,350.00	306,350.00	0.00	292,575.00	(13,775.00)	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			306,350.00	306,350.00	0.00	292,575.00	13,775.00	-4.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,660,390.00	3,660,390.00	1,768,873.99	4,696,719.00	1,036,329.00	28.3%
2) Federal Revenue		8100-8299	244,420.00	244,420.00	7,407.62	341,406.00	96,986.00	39.7%
3) Other State Revenue		8300-8599	1,012,705.00	1,012,705.00	99,813.50	379,624.00	(633,081.00)	-62.5%
4) Other Local Revenue		8600-8799	286,515.00	286,515.00	48,696.38	357,565.00	71,050.00	24.8%
5) TOTAL, REVENUES			5,204,030.00	5,204,030.00	1,924,791.49	5,775,314.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,065,855.00	2,065,855.00	642,450.53	2,110,585.00	(44,730.00)	-2.2%
2) Classified Salaries		2000-2999	1,048,233.00	1,048,233.00	354,964.61	1,106,361.00	(58,128.00)	-5.5%
3) Employee Benefits		3000-3999	1,161,394.00	1,161,394.00	319,627.09	1,090,359.00	71,035.00	6.1%
4) Books and Supplies		4000-4999	331,854.00	331,854.00	153,621.06	530,889.00	(199,035.00)	-60.0%
5) Services and Other Operating Expenditures		5000-5999	591,804.00	591,804.00	186,866.81	649,119.00	(57,315.00)	-9.7%
6) Capital Outlay		6000-6999	3,841.00	3,841.00	14,146.25	88,404.00	(84,563.00)	-2201.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	611,550.00	611,550.00	(14,491.00)	611,550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,848.00)	(14,848.00)	0.00	(14,848.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,799,683.00	5,799,683.00	1,657,185.35	6,172,419.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(595,653.00)	(595,653.00)	267,606.14	(397,105.00)		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
b) Transfers Out		7600-7629	26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
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			405,213.00	405,213.00	152.08	402,044.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff. (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,440.00)	(190,440.00)	287,758.22	4,939.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	613,363.00	613,363.00		975,326.00	361,963.00	59.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			613,363.00	613,363.00		975,326.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			613,363.00	613,363.00		975,326.00		
2) Ending Balance, June 30 (E + F1e)			422,923.00	422,923.00		980,265.00		
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			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	89,212.00	89,212.00		64,527.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	333,711.00	333,711.00		915,738.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	133,931.00	133,931.00	18,834.62	161,270.00	27,339.00	20.4%
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	32,281.00	32,281.00	5,139.00	32,751.00	470.00	1.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	10,431.00	10,431.00	0.00	10,431.00	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	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	5,029.00	5,029.00	0.00	5,629.00	600.00	11.9%
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	4,000.00	4,000.00	13,000.00	69,790.00	65,790.00	1644.8%
TOTAL, FEDERAL REVENUE			244,420.00	244,420.00	7,407.62	341,406.00	96,986.00	39.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	158,997.00	158,997.00	43,447.00	155,327.00	(3,670.00)	-2.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,909.00	98,909.00	0.00	0.00	(98,909.00)	-100.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	113,742.00	113,742.00	0.00	0.00	(113,742.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	116,739.00	116,739.00	0.00	0.00	(116,739.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	24,409.00	24,409.00	0.00	24,409.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	80,107.00	80,107.00	1,567.50	80,107.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	419,802.00	419,802.00	54,799.00	119,781.00	(300,021.00)	-71.5%

Biggs Unified
Butte County

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

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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)
TOTAL, OTHER STATE REVENUE			1,012,705.00	1,012,705.00	99,813.50	379,624.00	(633,081.00)	-62.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,400.00	20,400.00	7,420.00	20,400.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,565.61	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	214,408.00	214,408.00	38,710.77	285,458.00	71,050.00	33.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	41,707.00	41,707.00	0.00	41,707.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			286,515.00	286,515.00	48,696.38	357,565.00	71,050.00	24.8%
TOTAL REVENUES			5,204,030.00	5,204,030.00	1,924,791.49	5,775,314.00	571,284.00	11.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,720,218.00	1,720,218.00	529,965.50	1,764,948.00	(44,730.00)	-2.6%
Certificated Pupil Support Salaries		1200	75,911.00	75,911.00	24,159.67	75,911.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,726.00	269,726.00	88,325.36	269,726.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,065,855.00	2,065,855.00	642,450.53	2,110,585.00	(44,730.00)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	207,693.00	207,693.00	61,624.13	220,811.00	(13,118.00)	-6.3%
Classified Support Salaries		2200	345,654.00	345,654.00	109,789.88	358,825.00	(13,171.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	28,246.00	28,246.00	9,311.47	28,246.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	336,145.00	336,145.00	132,979.06	366,215.00	(30,070.00)	-8.9%
Other Classified Salaries		2900	130,495.00	130,495.00	41,260.07	132,264.00	(1,769.00)	-1.4%
TOTAL, CLASSIFIED SALARIES			1,048,233.00	1,048,233.00	354,964.61	1,106,361.00	(58,128.00)	-5.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	171,625.00	171,625.00	50,579.89	171,467.00	158.00	0.1%
PERS		3201-3202	115,150.00	115,150.00	32,610.66	113,174.00	1,976.00	1.7%
OASDI/Medicare/Alternative		3301-3302	108,983.00	108,983.00	31,440.33	112,657.00	(3,674.00)	-3.4%
Health and Welfare Benefits		3401-3402	462,781.00	462,781.00	142,681.25	449,134.00	13,647.00	2.9%
Employment Insurance		3501-3502	33,833.00	33,833.00	(10.12)	1,717.00	32,116.00	94.9%
Workers' Compensation		3601-3602	69,775.00	69,775.00	20,791.07	71,307.00	(1,532.00)	-2.2%
OPEB, Allocated		3701-3702	188,321.00	188,321.00	40,790.05	167,884.00	20,437.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,907.00	7,907.00	0.00	0.00	7,907.00	100.0%
Other Employee Benefits		3901-3902	3,019.00	3,019.00	743.96	3,019.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,161,394.00	1,161,394.00	319,627.09	1,090,369.00	71,035.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	34,405.00	34,405.00	8,512.85	45,000.00	(10,595.00)	-30.8%
Books and Other Reference Materials		4200	15,580.00	15,580.00	28,047.05	81,511.00	(45,931.00)	-294.8%
Materials and Supplies		4300	234,759.00	234,759.00	85,161.66	291,378.00	(56,619.00)	-24.1%
Noncapitalized Equipment		4400	47,110.00	47,110.00	31,899.50	133,000.00	(85,890.00)	-182.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			331,854.00	331,854.00	153,621.06	530,889.00	(199,035.00)	-60.0%
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	30,215.00	30,215.00	5,854.50	57,418.00	(27,201.00)	-90.0%
Dues and Memberships		5300	8,190.00	8,190.00	5,246.02	8,390.00	(200.00)	-2.4%
Insurance		5400-5450	36,915.00	36,915.00	36,308.00	36,915.00	0.00	0.0%
Operations and Housekeeping Services		5500	172,400.00	172,400.00	57,680.36	172,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,900.00	34,900.00	9,522.26	27,688.00	7,212.00	20.7%
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	256,943.00	256,943.00	58,198.05	294,069.00	(37,126.00)	-14.4%
Communications		5900	52,241.00	52,241.00	14,057.62	52,241.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			591,804.00	591,804.00	186,866.81	649,119.00	(57,315.00)	-9.7%

2013-14 First Interim
General Fund
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CAPITAL OUTLAY								
Land		6100	0.00	0.00	14,146.25	30,763.00	(30,763.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,841.00	3,841.00	0.00	2,641.00	1,200.00	31.2%
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	55,000.00	(55,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,841.00	3,841.00	14,146.25	88,404.00	(84,563.00)	-2201.6%
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	180,000.00	180,000.00	(14,491.00)	180,000.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
Other Debt Service - Principal		7439	420,000.00	420,000.00	0.00	420,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			611,550.00	611,550.00	(14,491.00)	611,550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,848.00)	(14,848.00)	0.00	(14,848.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,848.00)	(14,848.00)	0.00	(14,848.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,799,683.00	5,799,683.00	1,657,185.35	6,172,419.00	(372,736.00)	-6.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			431,550.00	431,550.00	152.08	431,702.00	152.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,337.00	26,337.00	0.00	29,658.00	(3,321.00)	-12.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments Proceeds		8931	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								
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			405,213.00	405,213.00	152.08	402,044.00	3,169.00	-0.8%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

2013-14 First Interim
Cafeteria Special Revenue 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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	242,728.00	242,728.00	21,594.14	246,800.00	3,872.00	1.6%
3) Other State Revenue		8300-8599	21,500.00	21,500.00	1,797.91	21,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,400.00	15,400.00	(45.58)	16,700.00	1,300.00	8.4%
5) TOTAL REVENUES			279,628.00	279,628.00	23,346.46	284,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,238.00	113,239.00	37,497.85	116,594.00	(3,355.00)	-3.0%
3) Employee Benefits		3000-3999	40,836.00	40,836.00	12,757.04	39,980.00	878.00	2.1%
4) Books and Supplies		4000-4999	133,742.00	133,742.00	35,403.00	139,756.00	(6,014.00)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	3,350.00	3,300.00	400.00	3,300.00	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	14,848.00	14,848.00	0.00	14,848.00	0.00	0.0%
9) TOTAL EXPENDITURES			305,985.00	305,985.00	86,057.89	314,458.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,337.00)	(26,337.00)	(62,711.43)	(29,658.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	26,337.00	26,337.00	0.00	29,658.00	3,321.00	12.6%
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			26,337.00	26,337.00	0.00	29,658.00		

2013-14 First Interim
Cafeteria Special Revenue 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)			0.00	0.00	(82,711.49)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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			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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim
Cafeteria Special Revenue 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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	242,728.00	242,728.00	21,594.14	246,600.00	3,872.00	1.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			242,728.00	242,728.00	21,594.14	246,600.00	3,872.00	1.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	21,500.00	21,500.00	1,797.91	21,500.00	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			21,500.00	21,500.00	1,797.91	21,500.00	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	17,400.00	17,400.00	41.70	17,400.00	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)	(67.29)	(700.00)	1,300.00	-65.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,400.00	15,400.00	(45.59)	16,700.00	1,300.00	8.4%
TOTAL, REVENUES			279,628.00	279,628.00	23,346.46	284,600.00		

2013-14 First Interim
Cafeteria Special Revenue 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)
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	69,916.00	69,916.00	23,107.01	73,271.00	(3,355.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	43,173.00	43,173.00	14,390.84	43,173.00	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	150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			113,239.00	113,239.00	37,497.85	116,594.00	(3,355.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,917.00	12,917.00	4,211.86	13,200.00	(283.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	8,656.00	8,656.00	2,463.62	8,656.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,496.00	15,496.00	5,230.92	15,496.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,245.00	1,245.00	16.38	58.00	1,189.00	95.5%
Workers' Compensation		3601-3602	2,522.00	2,522.00	834.26	2,552.00	(30.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	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			40,836.00	40,836.00	12,757.04	39,960.00	876.00	2.1%
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	12,000.00	12,000.00	401.85	8,500.00	3,500.00	29.2%
Noncapitalized Equipment		4400	0.00	0.00	4,278.56	9,514.00	(9,514.00)	New
Food		4700	121,742.00	121,742.00	30,722.59	121,742.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,742.00	133,742.00	35,403.00	139,756.00	(6,014.00)	-4.5%

2013-14 First Interim
Cafeteria Special Revenue 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)
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	300.00	300.00	0.00	300.00	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	3,000.00	3,000.00	400.00	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,300.00	3,300.00	400.00	3,300.00	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 Services - 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	14,848.00	14,848.00	0.00	14,848.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,848.00	14,848.00	0.00	14,848.00	0.00	0.0%
TOTAL EXPENDITURES			305,965.00	305,965.00	86,057.69	314,459.00		

2013-14 First Interim
Cafeteria Special Revenue 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	26,337.00	26,337.00	0.00	29,658.00	3,321.00	12.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,337.00	26,337.00	0.00	29,658.00	3,321.00	12.6%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,337.00	26,337.00	0.00	29,658.00		

Biggs Unified
Butte County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

04 61408 0000000
Form 13I

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 First Interim
Deferred Maintenance 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)
A. REVENUES								
1) LCFF/Revenue Limit 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	42,082.00	42,082.00	0.00	0.00	(42,082.00)	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			42,082.00	42,082.00	0.00	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	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,000.00	28,000.00	4,807.50	30,000.00	(2,000.00)	-7.1%
6) Capital Outlay		6000-6999	0.00	0.00	7,735.07	8,100.00	(8,100.00)	New
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			39,000.00	39,000.00	12,542.57	49,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,082.00	3,082.00	(12,542.57)	(49,100.00)		
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	431,550.00	431,550.00	0.00	431,550.00	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			(431,550.00)	(431,550.00)	0.00	(431,550.00)		

2013-14 First Interim
Deferred Maintenance 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)			(428,488.00)	(428,488.00)	(12,542.57)	(480,650.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	571,550.00	571,550.00		557,637.00	(13,913.00)	-2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,550.00	571,550.00		557,637.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,550.00	571,550.00		557,637.00		
2) Ending Balance, June 30 (E + F1e)			143,082.00	143,082.00		76,987.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		8711	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		8740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	143,082.00	143,082.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		76,987.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim
Deferred Maintenance 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)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	42,082.00	42,082.00	0.00	0.00	(42,082.00)	-100.0%
TOTAL OTHER STATE REVENUE			42,082.00	42,082.00	0.00	0.00	(42,082.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	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%
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		8789	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			42,082.00	42,082.00	0.00	0.00		

2013-14 First-Interim
Deferred Maintenance 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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	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%
CASDI/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%
PERS Reduction		3801-3802	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			11,000.00	11,000.00	0.00	11,000.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	25,000.00	25,000.00	0.00	25,000.00	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	3,000.00	3,000.00	4,807.50	5,000.00	(2,000.00)	-66.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			28,000.00	28,000.00	4,807.50	30,000.00	(2,000.00)	-7.1%
CAPITAL OUTLAY								
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	7,735.07	8,100.00	(8,100.00)	New
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	7,735.07	8,100.00	(8,100.00)	New
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%
TOTAL EXPENDITURES			39,000.00	39,000.00	12,542.57	49,100.00	(10,557.43)	-27.6%

2013-14 First Interim
Deferred Maintenance 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		9915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		9919	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	431,550.00	431,550.00	0.00	431,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			431,550.00	431,550.00	0.00	431,550.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(431,550.00)	(431,550.00)	0.00	(431,550.00)		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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/Revenue Limit 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	3,621.00	3,621.00	570.21	2,380.00	(1,241.00)	-34.3%
5) TOTAL REVENUES			3,621.00	3,621.00	570.21	2,380.00		
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	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 EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,621.00	3,621.00	570.21	2,380.00		
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		

2013-14 First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
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)			3,621.00	3,621.00	570.21	2,380.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	380,853.00	380,853.00		375,285.00	(5,568.00)	-1.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			380,853.00	380,853.00		375,285.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			380,853.00	380,853.00		375,285.00		
2) Ending Balance, June 30 (E + F1e)			384,474.00	384,474.00		377,685.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	120,273.00	120,273.00		89,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	264,201.00	264,201.00		288,519.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	3,821.00	3,821.00	570.21	2,380.00	(1,241.00)	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			3,821.00	3,821.00	570.21	2,380.00	(1,241.00)	-34.3%
TOTAL REVENUES			3,821.00	3,821.00	570.21	2,380.00		
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%
To: Deferred Maintenance Fund		7615	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		8985	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 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		

Biggs Unified
Butte County

First Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

04 61408 0000000
Form 171

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
		<u>0.00</u>
	Total, Restricted Balance	

2013-14 First Interim
Special Reserve Fund for Postemployment Benefits
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)
A. REVENUES								
1) LCFF/Revenue Limit 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	2,094.00	2,094.00	340.03	1,460.00	(634.00)	-30.3%
5) TOTAL REVENUES			2,094.00	2,094.00	340.03	1,460.00		
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	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 EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,094.00	2,094.00	340.03	1,460.00		
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		8960-8999	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		

2013-14 First Interim
Special Reserve Fund for Postemployment Benefits
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)			2,094.00	2,094.00	340.03	1,480.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	220,336.00	220,336.00		216,930.00	(3,406.00)	-1.5%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,336.00	220,336.00		216,930.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,336.00	220,336.00		216,930.00		
2) Ending Balance, June 30 (E + F1e)			222,430.00	222,430.00		216,380.00		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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	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	222,430.00	222,430.00		216,380.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9780	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2013-14 First Interim
Capital Facilities 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)
A. REVENUES								
1) LCFF/Revenue Limit 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	1,879.00	1,879.00	226.23	1,604.00	(375.00)	-20.0%
5) TOTAL REVENUES			1,879.00	1,879.00	226.23	1,604.00		
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	2,500.00	2,500.00	0.00	2,500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(621.00)	(621.00)	226.23	(936.00)		
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		

2013-14 First Interim
Capital Facilities 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)			(621.00)	(621.00)	226.23	(996.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	145,275.00	145,275.00		144,602.00	(673.00)	-0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,275.00	145,275.00		144,602.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,275.00	145,275.00		144,602.00		
2) Ending Balance, June 30 (E + F1e)			144,654.00	144,654.00		143,606.00		
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	144,654.00	144,654.00		143,606.00		
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		

2013-14 First Interim
Capital Facilities 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)
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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,378.00	1,379.00	226.23	1,004.00	(375.00)	-27.2%
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	500.00	500.00	0.00	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			1,878.00	1,879.00	226.23	1,504.00	(375.00)	-20.0%
TOTAL REVENUES			1,879.00	1,879.00	226.23	1,504.00	(375.00)	-20.0%

2013-14 First Interim
Capital Facilities 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)
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	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		2800	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%
PERS Reduction		3801-3802	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%
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	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%

2013-14 First Interim
Capital Facilities 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)
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								
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			2,500.00	2,500.00	0.00	2,500.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	143,606.00
Total, Restricted Balance		<u>143,606.00</u>

2013-14 First Interim
Special Reserve Fund for Capital Outlay Projects
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)
A. REVENUES								
1) LCFF/Revenue Limit 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	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	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	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	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 EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Intergovernmental 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	162.00	152.00	(10.00)	New
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	(162.00)	(152.00)		

2013-14 First Interim
Special Reserve Fund for Capital Outlay Projects
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)			0.00	0.00	(152.08)	(152.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	154.00	154.00		151.00	(3.00)	-1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154.00	154.00		151.00		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154.00	154.00		151.00		
2) Ending Balance, June 30 (E + F1e)			154.00	154.00		(1.00)		
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								
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	154.00	154.00		(1.00)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	152.08	152.00	(152.00)	New
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	152.08	152.00	(152.00)	New
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	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		8990	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	(152.08)	(152.00)		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</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/Revenue Limit 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	12,064.00	12,064.00	5,825.94	12,064.00	0.00	0.0%
5) TOTAL REVENUES			12,064.00	12,064.00	5,825.94	12,064.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	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	15,000.00	15,000.00	5,390.00	15,700.00	(700.00)	-4.7%
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			15,000.00	15,000.00	5,390.00	15,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,936.00)	(2,936.00)	235.94	(3,638.00)		
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		

2013-14 First Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Position

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)			(2,936.00)	(2,936.00)	235.94	(3,636.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		191,875.00	191,875.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		191,875.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	-0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		191,875.00		
2) Ending Net Position, June 30 (E + F1e)			(2,936.00)	(2,936.00)		188,239.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	193,359.00	193,359.00		193,359.00		
c) Unrestricted Net Position		9790	(196,295.00)	(196,295.00)		(5,120.00)		

2013-14 First Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes In Net Position

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	12,064.00	12,064.00	5,625.94	12,064.00	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			12,064.00	12,064.00	5,625.94	12,064.00	0.00	0.0%
TOTAL REVENUES			12,064.00	12,064.00	5,625.94	12,064.00		

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,936.00)	(2,936.00)	235.64	(3,638.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		191,875.00	191,875.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		191,875.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		191,875.00		
2) Ending Net Position, June 30 (E + F1e)			(2,936.00)	(2,936.00)		188,239.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	193,359.00	193,359.00		193,359.00		
c) Unrestricted Net Position		9790	(196,295.00)	(196,295.00)		(5,120.00)		

2013-14 First Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Position

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		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	12,084.00	12,084.00	5,625.94	12,084.00	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			12,084.00	12,084.00	5,625.94	12,084.00	0.00	0.0%
TOTAL REVENUES			12,084.00	12,084.00	5,625.94	12,084.00		

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)
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		2600	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%
QASDI/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%
PERS Reduction		3801-3802	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	15,000.00	15,000.00	5,390.00	15,700.00	(700.00)	-4.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			15,000.00	15,000.00	5,390.00	15,700.00	(700.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6800	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			15,000.00	15,000.00	5,380.00	15,700.00		
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		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	193,359.00
Total, Restricted Net Position		<u>193,359.00</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	362.94	362.94	370.68	362.94	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	155.63	155.63	145.26	155.63	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	2.13	2.13	2.13	2.13	0.00	0%
7. TOTAL, K-12 ADA	520.70	520.70	518.07	520.70	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	520.70	520.70	518.07	520.70	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: PAMELA RAGAN Telephone: 530-868-1281

Title: FINANCIAL OFFICER E-mail: pragan@biggs.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, 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)	X	
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	

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 Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	338.59	351.67	3.9%	Not Met
1st Subsequent Year (2014-15)	338.59	518.07	53.0%	Not Met
2nd Subsequent Year (2015-16)	338.59	518.07	53.0%	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)

Increase in ADA for 13/14, 2014/15 and 2015/16 excluded NSS ADA and converted all ADA to LCFF funding.

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 CBEDS/Projected		
Current Year (2013-14)	540	537	-0.6%	Met
1st Subsequent Year (2014-15)	540	540	0.0%	Met
2nd Subsequent Year (2015-16)	540	540	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	530	556	95.3%
Second Prior Year (2011-12)	497	534	93.1%
First Prior Year (2012-13)	519	542	95.8%
		Historical Average Ratio:	94.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	516	537	96.1%	Not Met
1st Subsequent Year (2014-15)	518	540	95.9%	Not Met
2nd Subsequent Year (2015-16)	518	540	95.9%	Not Met

3. 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)

Used Month 3 attendance data and assumed level ADA over subsequent years until P1 is complete.

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2013-14)	3,684,138.00		
1st Subsequent Year (2014-15)	3,728,865.00	4,451,928.00	19.4%	Not Met
2nd Subsequent Year (2015-16)	3,772,235.00	4,451,928.00	18.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

LCFF IMPLEMENTATION

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	3,378,185.04	4,506,732.32	75.0%
Second Prior Year (2011-12)	3,465,387.38	4,323,570.97	80.2%
First Prior Year (2012-13)	3,489,763.24	4,159,154.19	83.9%
	Historical Average Ratio:		79.7%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.7% to 83.7%	75.7% to 83.7%	75.7% to 83.7%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	3,832,620.00	5,245,518.00	73.1%	Not Met
1st Subsequent Year (2014-15)	3,894,909.00	5,148,483.00	75.7%	Met
2nd Subsequent Year (2015-16)	3,950,009.00	5,215,683.00	75.7%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Retirements from 12/13 were filled with beginning year teachers and lower paid classified staff.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	244,420.00	341,406.00	39.7%	Yes
1st Subsequent Year (2014-15)	243,060.00	313,106.00	28.8%	Yes
2nd Subsequent Year (2015-16)	243,060.00	313,306.00	28.9%	Yes

Explanation:
(required if Yes)

Received two years of REAP funding in 13/14. Reduced 14/15 and 15/16 for additional REAP funding and Forest Reserve.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	1,012,705.00	379,624.00	-62.5%	Yes
1st Subsequent Year (2014-15)	1,012,705.00	379,624.00	-62.5%	Yes
2nd Subsequent Year (2015-16)	1,012,705.00	379,624.00	-62.5%	Yes

Explanation:
(required if Yes)

LCFF IMPLEMENTATION

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	286,515.00	357,565.00	24.8%	Yes
1st Subsequent Year (2014-15)	286,515.00	357,565.00	24.8%	Yes
2nd Subsequent Year (2015-16)	286,515.00	357,565.00	24.8%	Yes

Explanation:
(required if Yes)

Increase in walnut revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	331,854.00	530,889.00	60.0%	Yes
1st Subsequent Year (2014-15)	331,854.00	394,889.00	19.0%	Yes
2nd Subsequent Year (2015-16)	331,854.00	394,889.00	19.0%	Yes

Explanation:
(required if Yes)

Received Common Core onetime funding and additional REAP funding, budgeted expenses to 4000s.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	591,804.00	649,119.00	9.7%	Yes
1st Subsequent Year (2014-15)	556,804.00	574,119.00	3.1%	No
2nd Subsequent Year (2015-16)	556,804.00	574,119.00	3.1%	No

Explanation:
(required if Yes)

Additional funding from REAP and Common Core budgeted in 5000s.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	1,543,640.00	1,078,595.00	-30.1%	Not Met
1st Subsequent Year (2014-15)	1,542,280.00	1,050,285.00	-31.9%	Not Met
2nd Subsequent Year (2015-16)	1,542,280.00	1,050,495.00	-31.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	928,658.00	1,180,008.00	27.8%	Not Met
1st Subsequent Year (2014-15)	888,658.00	969,008.00	9.0%	Not Met
2nd Subsequent Year (2015-16)	888,658.00	969,008.00	9.0%	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)	Received two years of REAP funding in 13/14. Reduced 14/15 and 15/16 for additional REAP funding and Forest Reserve.
Explanation: Other State Revenue (linked from 6A if NOT met)	LCOFF IMPLEMENTATION
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase in walnut revenue.

- 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)	Received Common Core onetime funding and additional REAP funding, budgeted expenses to 4000s.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Additional funding from REAP and Common Core budgeted in 5000s.

7. CRITERION: Facilities Maintenance

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

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

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

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

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.768 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.4%	20.3%	18.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.5%	6.8%	6.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	12,531.00	5,275,176.00	N/A	Met
1st Subsequent Year (2014-15)	(152,436.00)	5,183,944.00	2.9%	Met
2nd Subsequent Year (2015-16)	(129,063.00)	5,137,812.00	2.5%	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. 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 01), Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	980,265.00	Met
1st Subsequent Year (2014-15)	827,829.00	Met
2nd Subsequent Year (2015-16)	698,766.00	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 (2013-14)	196,524.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	516	518	518
District's Reserve Standard Percentage Level:	4%	4%	4%

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

DATA ENTRY: For SELPA AUs, if Form 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): _____

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,202,077.00	5,953,653.00	5,998,763.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,202,077.00	5,953,653.00	5,998,763.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	248,083.08	238,146.12	239,950.12
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	248,083.08	238,146.12	239,950.12

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	915,738.00	827,829.00	698,766.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	288,519.00	276,098.00	278,353.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	103,557.00	103,302.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,204,257.00	1,207,484.00	1,080,421.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.42%	20.28%	18.01%
District's Reserve Standard (Section 10B, Line 7):	248,083.08	238,146.12	239,950.12
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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)?

Yes

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

Mandated Cost and MAA require reauthorization.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(443,039.00)	(292,575.00)	-34.0%	(150,464.00)	Not Met
1st Subsequent Year (2014-15)	(443,039.00)	(292,575.00)	-34.0%	(150,464.00)	Not Met
2nd Subsequent Year (2015-16)	(443,039.00)	(292,575.00)	-34.0%	(150,464.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	431,550.00	431,702.00	0.0%	152.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	26,337.00	29,658.00	12.6%	3,321.00	Met
1st Subsequent Year (2014-15)	26,337.00	29,658.00	12.6%	3,321.00	Met
2nd Subsequent Year (2015-16)	26,337.00	29,658.00	12.6%	3,321.00	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)

Reduction to Special Education contribution due to fewer students in specialized programs.

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)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If 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 57A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	State Critical Hardship Program	Fund 14 transfer to Fund 1 for payment	420,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	56000-8011	Varies	25,284

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	11,550	431,550	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	24,460	25,284	25,284	25,284

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Total Annual Payments:	36,010	456,834	25,284	25,284
Has total annual payment increased over prior year (2012-13)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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)

Last year of Lease Revenue payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	3,159,505.00	3,159,505.00
b. OPEB unfunded actuarial accrued liability (UAAL)	3,159,505.00	3,159,505.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 15, 2011	Nov 15, 2011

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	364,831.00	383,557.00
1st Subsequent Year (2014-15)	364,831.00	383,557.00
2nd Subsequent Year (2015-16)	364,831.00	383,557.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	188,321.00	167,884.00
1st Subsequent Year (2014-15)	162,462.00	154,256.00
2nd Subsequent Year (2015-16)	162,462.00	154,256.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	188,321.00	167,844.00
1st Subsequent Year (2014-15)	162,462.00	154,256.00
2nd Subsequent Year (2015-16)	162,462.00	154,256.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	16	16
1st Subsequent Year (2014-15)	14	14
2nd Subsequent Year (2015-16)	14	14

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since 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?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.1	30.1	31.0	31.0

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

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

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

If Yes, complete questions 6 and 7.

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?

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement.	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

25,000

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
520,912	520,912	520,912
100.0%	100.0%	100.0%
5.2%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
25,000	25,000	25,000
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	26.4	26.4	26.4	26.4

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

Yes

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:

Nov 06, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 17, 2013

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

Yes

If Yes, date of budget revision board adoption:

Dec 16, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
262,573	262,573	262,573
100.0%	100.0%	100.0%
4.6%	0.0%	0.0%

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?

Yes		
-----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
15,000	15,000	15,000
5.0%	5.0%	5.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	7.6	7.6	7.6	7.6

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

	0	0	0
--	---	---	---

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

89. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6 - The classified bargaining unit had uncapped retire medical benefits until the most recent settlement in November 2013. There are still a few employees on the roll subject to uncapped medical. These retirees will fall off the roll in 3 years.

BIGGS UNIFIED SCHOOL DISTRICT 2013/2014 FIRST INTERIM BUDGET UNRESTRICTED GENERAL FUND

Below are revenue and expense estimates with narratives of changes for the 13/14 First Interim Budget Unrestricted General Fund as reported in SACS, MYP and adopted on December 16, 2013 .

REVENUES

- 13/14 First Interim Budget projected Ending Fund Balance MYP \$980, 265
- 12/13 Audited Actuals Ending Balance \$967,734

❖ *Estimated change in fund balance from 12/13 to 13/14*
+ \$12,531

- **Original Budget**

	<u>13/14 OR Budget</u>	<u>13/14 1st Int.</u>
✓ Revenue Limit Sources 8000	\$3,660,390	4,696,719
✓ Federal Revenues 8100-8200	\$ 5,360	5,360
✓ Other State Revenue 8300-8500	\$ 729,038	88,936
✓ Other Local Revenue 8600-8700	\$ 286,515	357,565
 TOTAL UNRESTRICTED	 <u>\$4,681,303</u>	 <u>5,148,580</u>

- ❖ *Change from 13/14 Original Budget*

+ \$467,277

8000s RL to LCFF -		+ \$1,036,329 (RL, EIA, Transp & Tier III)
8100-8200 Federal -		0
8300-8500 Other State -	-	\$ 640,102 (Tier III)
8600-8700 Other Local -	+	\$ 71,050 (Walnut revenue)

EXPENDITURES

- **First Interim Budget**

		<u>13/14 OR Budget</u>	<u>13/14 1st Int.</u>
✓ Certificated Salaries	1100	\$1,849,974	1,907,054
✓ Classified Salaries	2000	\$ 848,570	935,541
✓ Benefits	3000	\$ 1,037,065	990,025
✓ Books &Supplies	4000-6000	\$ 854,681	1,036,592
✓ Other Outgo	7100-7200	\$ 431,550	431,550
✓ Indirect/Direct Support	7300-7399	(\$ -60,795)	(-55,244)
		<u>\$4,961,045</u>	<u>5,245,518</u>
SUBTOTAL EXPENSES			
✓ Transfers In/Out	8900	(\$ 405,213)	(\$ 402,044)
✓ Contributions	8980	<u>\$ 306,350</u>	<u>\$ 292,575</u>
TOTAL EXPENSES		\$4,862,182	5,136,049

- ❖ *Change from 13/14 Original budget*



+273,867

Certificated	1100s -		+ \$ 57,080 (Salary adjustments)
Classified	2000s -		+ \$ 86,971 (Salaries from EIA, Transp, TA)
Benefits	3000s -		- \$ 47,040 (reduction in UI offset increase)
Books/Supp.	4000s – 6000s		+ \$181,911 (CC, SAN, Fence, EIA & Transp)
Other Outgo	7100s – 7200s		0
Indirect	7300s - 7399		+ \$ 5,551 (EIA and Transportation)
Transfers	8900		+ \$ 3,169 (Cafeteria, Fund 40)
Contributions	8980		- \$ 13,775 (Transportation)

- **MYP Assumptions**

13/14 Adjustments to Income:

- NONE

13/14 Adjustments to Expenses:

- **NONE**

14/15 Adjustments to Income:

- **+\$85,636**
Revenue limit COLA for 14/15 projected at 1.87%
- **-\$1,360**
Forest Reserve Funding ends
- **-\$41,707**
Loss of Form O revenue from BCOE
- **-\$29,532**
Loss of ROP revenue from BCOE
- **-\$269,236**
LCFF GAP adjustment

14/15 Adjustments to Expenses:

- **+\$45,100**
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- **+\$3,443**
Increased contribution to restricted for sequestration cuts
- **-\$44,775**
Retiree benefit buyout expense
- **-\$50,000**
Onetime expenses in budget for computers and E-rate
- **-\$431,550**
Remove Lease Revenue Payment
- **+\$431,550**
Removed transfer in from Fund 14 for Lease Revenue Note

15/16 Adjustments to Income:

- **+ \$85,636**
Revenue limit COLA for 14/15 projected at 1.87% - carried forward
- **- \$1,360**
Forest Reserve Funding ends – carried forward
- **-\$41,707**
Loss of Form O revenue from BCOE – carried forward
- **-\$29,532**
Loss of ROP revenue from BCOE – carried forward
- **-\$269,236**
LCFF GAP adjustment – carried forward
- **+\$68,473**
Revenue Limit COLA for 15/16 projected at 1.99%

15/16 Adjustments to Expenses:

- **+\$90,200 (2 Years)**
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- **+\$3,443**
Increased contribution to restricted for sequestration cuts – carried forward
- **-\$44,775**
Retiree benefit buyout expense – carried forward
- **-\$50,000**
Onetime expenses in budget for computers and E-rate – carried forward
- **-\$431,550**
Remove Lease Revenue Payment – carried forward
- **+\$431,550**
Removed transfer in from Fund 14 for Lease Revenue Note – carried forward

16/17 Revenue and Expense Estimates

The projections for 16/17 are informational only and include the estimated COLA of 2.3%.

LCFF Calculator Instructions

FIRST INTERIM NOVEMBER 2013 v14.4

UPDATED WITH CHANGES IN SB97

12/2/2013

All cells requiring data entry - on all worksheets - are colored light orange

This calculator is designed for use with EITHER a District OR a Charter
All LEAs enter data to the 2012-13 Awards tab and then choose either the District MYP Data Tab
OR the Charter MYP Data tab. If the District has NSS schools or is a charter sponsor
you may also need to use the District NSS tab and or the District In-Lieu Taxes tab

I. 2012-13 AWARDS

Once data entry is complete on this sheet, the only revisions needed will be to Revenue Limit data as it goes through the normal certification process:

The 2012-13 Revenue Limits and Charter General Purpose Block Grant will be certified as in the past at P2, Annual and then again at R1, R2 and R3

- 1 **Enter the 5-digit district or 7-digit charter school CDS Code and the District or Charter name will automatically populate**

The CDS Code is the district code for districts but for charters it is the school #.

- 2 **The calculator automatically selects the LEA Type - District or Charter**

This selection drives many of the calculations.

Verify the selection.

- 3 District 2012-13 Revenue Limit Data and Charter School data will self-populate upon entering the CDS Code at #1. All data entry has been referenced to the Principal Apportionment Exhibits available on CDE's website by Exhibit Name and Line Number. Data elements will auto-fill using the values from 2012-13 P2 Certification.

Use the manual adjustment column for any changes to your RL data at closing

- 4 The Basic Aid 'Fair Share' reduction to be taken in 2013-14 will autofill based on CDS code
The Basic Aid 'Fair Share' reduction taken in 2012-13 will autofill based on CDS code

- 5 2012-13 categorical award amounts self-populate upon entering the CDS Code at #1
The second column for 12-13 awards before the Section 12.42 cuts is used in calculating the Economic Recovery Target (ERT). The fields have been pre-filled with a formula to arrive at this amount.

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS:

If the district received revenues in either of the two programs, 'Teacher Dismissal Apportionment' or 'BTSA', manually enter the 2012-13 award amount in the appropriate boxes.

*The final row in this section allows the user to enter an adjustment to either column
No adjustments are needed for Deferred Maintenance Extreme Hardship, Small District Bus Replacement, or Charter School In-Lieu of EIA. The amounts for these programs are prepopulated with correct adjustments for the second column.*

Before you take the time to calculate any manual adjustment for the second (ERT) column, enter all remaining data and review the calculator to see if the result includes an Economic Recovery Payment. If yes, calculate and enter the adjustment to the second (ERT) column.

IIA. DISTRICT MYP DATA WORKSHEET

1 Update COLA % as appropriate

*The calculator has been distributed with COLA as provided by the Department of Finance
The DOF COLA projections align with the DOF estimated gap funding percentages.
2013-14 1.57% 2014-15 1.87% 2015-16 1.99%*

2 Update the GAP funding percentage rate as appropriate

*The calculator has been distributed with the latest known factors from DOF
2013-14 11.78% 2014-15 16.49% 2015-16 18.69%*

3 Enter Estimated Property Taxes including Miscellaneous and Redevelopment Funds

*The amount entered should be equivalent to that reported on Line A-6 of the Sch District
Local Revenue Exhibit on CDE website- Local revenue subtotal*

4 Enter Enrollment and Unduplicated Counts

5 Enter P2* ADA for years 2012-13 through 2015-16

2012-13:

ADA for 2012-13 should be **only** District Regular (including NSS), Home & Hospital, and Special Day ADA. District ADA for Community Day, NPS, and NPS/LCI, and all ADA from COE operations is funded on current year only and should, therefore, be entered only in years 2013-14 through 2015-16. **For Unified District's that received the Charter School General Purpose Block Grant Offset in 2012-13, enter ONLY the District's ADA, not the Charter School's ADA.**

2013-14 through 2015-16

ADA for years 2013-14 through 2015-16 should be total estimated P2* plus ADA funded under the NSS model and COE ADA

The calculator will use the higher of current or prior year ADA as allowable for funding purposes

** ADA will continue to be funded on P2 except for CDS, NPS, LCI, and Extended Year
which are funded on Annual*

The California Department of Education is planning to collect ADA data as graded for all categories, beginning at **P-2** of 2013-14. The calculator allows entry of ADA that is currently reported as 'Ungraded' on **EITHER** a grade span basis **OR** as ungraded.

Any ADA entered as ungraded ADA will be distributed among grade spans in proportion to the ADA in the grade spans.

In 2013-14 if the district is funded on prior year ADA, ungraded ADA will be distributed among grade spans in proportion to the ADA in the grade spans.

It is our understanding that there may be an opportunity in the future to re-report 12-13 ADA by grade spans for ADA that was previously reported as ungraded.

ADA Entry has been referenced to the Attendance software

District Home & Hospital & SDC use P2, extended year use Annual

Enter ADA for these programs on EITHER the Ungraded line **OR** add to the regular ADA by grade span
ADA entered up to this point is measured for better of current or prior year

District operated Community Day, NPS and NPS-LCI use Annual.

COE operations for SDC use P2; EY, NPS, NPS-LCI and CDS use Annual

Enter the ADA for these programs on EITHER the Ungraded line or add to the grade-span lines

These instructional settings are funded on current year ADA

NOTE: During the 2013-14 fiscal year, apportionments are following prior COE revenue limit transfer methodologies. The calculator does NOT subtract the COE Transfer from the LCFF Entitlement and district should be aware of the issue and account for a transfer of revenue in these situations.

While one way to approximate the net LCFF entitlement after COE Transfer would be to exclude COE ADA in the MYP Data Tab, this may distort the District's gap funding rate which would in turn distort the ongoing prior year gap funding rate - compounding an underestimate in the entitlement.

Enter Charter Shift ADA in the appropriate rows

**SPECIAL INSTRUCTIONS ARE ON THEIR OWN TABS. IGNORE 'NSS' and 'In-Lieu Taxes' if not applicable
GO STRAIGHT TO THE CALCULATOR TAB AND REVIEW THE RESULTS**

IIB. CHARTER MYP DATA WORKSHEET

- 1 Update COLA % as appropriate**
*The calculator has been distributed with COLA as provided by the Department of Finance
The DOF COLA projections align with the DOF estimated gap funding percentages.
2013-14 1.57% 2014-15 1.87% 2015-16 1.99%*
- 2 Update the GAP funding percentage rate as appropriate**
*The calculator has been distributed with the latest known factors from DOF
2013-14 11.78% 2014-15 16.49% 2015-16 18.69%*
- 3 Charter In-Lieu Tax**
Ask your sponsoring district to provide you with this information as it must be calculated at the district level
- 4 Enter Enrollment and Unduplicated Counts**
- 5 Enter Unduplicated % of District**
For concentration add-on funding, the calculator will use the lesser of the Charter unduplicated % and the unduplicated % of the district the charter is physically located in. If the charter school is located in more than one district, the district with the highest unduplicated percentage is used in the comparison. Charter schools will need to request the unduplicated % of the district or districts of physical location for purposes of determining the concentration add-on funding.
- 6 Enter P2* ADA for years 2012-13 through 2015-16**
*The calculator will use current year ADA for funding purposes
ADA will continue to be funded on P2 except for CDS, NPS, LCI, and Extended Year which are funded on Annual

The California Department of Education is planning to collect ADA data as graded for all categories, beginning at **P-2** of 2013-14. The calculator allows entry of ADA that is currently reported as 'Ungraded' on **EITHER** a grade span basis **OR** as ungraded.

ADA should be entered by grade span
Enter 'Ungraded' ADA as an aggregate number on its own row
The calculator will distribute ungraded ADA proportionately to the grade spans

K-3 CLASS SIZE GRADE SPAN ADJUSTMENT - Meeting Condition of Apportionment

Note: If the district is operating under a collectively bargained alternative, leave this tab blank.

- 1 Enter the average class size for grades K-3 for each school site in the District**
The K-3 GSA is conditioned on the District making adequate progress toward an average class size of 24 in grades K-3 at all School Sites, unless a collectively bargained alternative annual average class enrollment for each school site in those grades is agreed to by the school district.

Use the Class Size tab to help identify school sites that may be in danger of failing to make adequate progress.

Use the model area ringed in green to enter each school site. If any site fails to make adequate progress - as evidenced by the FAIL TO MEET PROGRESS row reading 'YES' - this site's data should be entered to the top section of the tab, ringed in purple, as this drives the apportionment condition

Adequate progress is impacted by the percentage of GAP the State can fund in any given year
The GAP percentages in the class size tab have been linked to the District or Charter MYP data tab but the percentages can be over-ridden - without impacting the remaining calculations in the calculator

If the district fails to make adequate progress at any of its sites the district will not receive the K-3 LCFF Grade Span Adjustment. While this is a significant impact at full implementation, during the transition the lower base augmentation lowers the LCFF Target thereby reducing the gap between LCFF Floor funding and the LCFF Target, which in turn reduces the amount of current year AND ongoing gap funding the district will receive.

NECESSARY SMALL SCHOOLS

1 Enter ADA by grade span, FTE, and select funding method

If you anticipate having no schools funded as Necessary Small Schools, skip this tab.

If you anticipate having at least one school funded as Necessary Small School, enter the ADA for the year funding is anticipated and the immediate prior year.

Select "Eligible" or "Not Eligible" to toggle between LCFF and NSS funding.

The calculator will default to the best funding option, NSS or LCFF, and NSS allowances.

however; the user can over-ride the default to select their own preferred funding method,

The calculations to compute total funding for all possible combinations of funding

selection for schools that qualify to be NSS funded are shown in columns R - AY.

The "best option" (combination that provides the maximum overall funding for the district) will be indicated in the RESULTS area at the end of each fiscal year's comparison section.

DISTRICT IN-LIEU TAXES

STEP 1 - Property taxes per ADA

i Enter estimated local property taxes (exclude Miscellaneous and Redevelopment Funds) for the current and two subsequent years

ii Enter total P2 ADA for each Charter sponsored by the District

The calculator has been set up to accommodate up to six charter schools

If property taxes per ADA are higher than the Statewide Average per ADA proceed to Step 2

Step 2 - Statewide Average per ADA

Step 2 is primarily relevant to Basic Aid Districts

2a Enter P2 ADA by grade level for each Charter

The calculator will return the value of the Target Adjusted Base Grant

At full implementation the Statewide Average per ADA is the adjusted Base grant in the Charter's Target grant (Grade span base plus grade span adjustment times ADA by grade span)

2b Enter the total LCFF Target for each Charter

Enter the total LCFF Transition Entitlement for each Charter

The calculator will determine the ratio of the Target Adjusted Base Grant to the Total Target

This ratio is then multiplied by the Charter's LCFF Transition Entitlement to arrive at the In-lieu amount for each charter.

NOTE: This calculation can cause the Charter to receive 'excess taxes'. This area has been noted as an item needing further review.

III CALCULATOR TAB

REVIEW RESULTS FOR REASONABILITY

Go to the Calculator tab and review the results for reasonability

The results do not include all LCFF Sources:

For a comparison to total RL and Categorical sources you must subtract the COE Transfer and add District of Choice and Charter Supplemental funding to the Calculator results

There is no data entry on this sheet. Protections allow formatting of rows and columns

GRAPH TAB

The Graphs tab is unprotected to allow you to add additional graphs to your preference

Summary of Funding

This section contains a summary of a LEA's funding by major component; Floor, CY Gap Funding, ERT (if applicable), and Total Phase-In Entitlement.

Components of LCFF by Object Code

This section contains a summary of a LEA's funding by object code to assist with budgeting.

IV EPA TAB

1 Update the EPA percentage as appropriate

For most school districts the calculation of the EPA amount does not impact estimated revenues - simply the source of those revenues and therefore the associated cash flow. This tab does not need to be completed to estimate LCFF funding.

The only data entry on the tab is to update the EPA percentage

The calculator has been distributed with 21.389% as the factor for the 2012-13 year and 17.91987342% for the 2013-14 thru 2015-16 years per the 2013-14 Advance

The calculation of the gross EPA entitlement has been based on the LEA's adjusted Revenue Limit/General Purpose Block Grant for all years presented.

FUTURE DEVELOPMENT

PLEASE HELP US IMPROVE THIS TOOL

If you experience any difficulty using this tool or have suggestions for improvement please contact the FCMAT Help Desk at www.fcmat.org. The ESSCO development team will continue to work closely with FCMAT during the transition of this calculator.

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

District Name populates with CDS code

Biggs Unified

Enter Date:

Select LEA Type from drop down

District

61408

12/11/13

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 P1 Exhibit (Update at P2, Annual, R1, R2 & R3)

Line	CDE Exhibit	School District	P2 Certification	Adjustments	12-13 RL DATA
A-3	Sch District Revenue Limit	Revenue Limit ADA	338.59		338.59
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	4,457,146		4,457,146
D-1	Sch District Revenue Limit	Unemployment Insurance	33,080		33,080
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	7,948		7,948
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	3,489,582		3,489,582
E-2	Sch District Revenue Limit	Local Revenue	1,727,894		1,727,894
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-
Necessary Small Schools					
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	7,123.65		7,123.65
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA	193.92		193.92
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	525.68		525.68
D-3	Sch District ADA	Funded NSS ADA	188.10		188.10
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	1,979,490.00		1,979,490.00
Charter School All Types					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS	Charter Block Grant	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-
State Aid for Revenue Limit/Charter General Purpose Block Grant				-	1,761,688

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

District Name populates with CDS code

Biggs Unified

Enter Date:

Select LEA Type from drop down

District

61408

12/11/13

Floor Funding per ADA

	District	Charter
Base Revenue Limit per ADA	7,123.65	
Meals/BTSA Add-on per ADA	193.92	
Total (before deficit)	7,317.57	
Floor BRL rate per ADA	5,687.80	
Charter Gen. Purpose		-
12-13 Charter ADA		-
Floor Charter GP rate per ADA		-
12-13 Other RL items (UI, PERS adj, Special PERS adj.,Special Adj, Misc. Adj, etc.)	25,132	
12-13 ADA (includes NSS, excludes Charter BG offset)	526.69	
Floor Other BRL per ADA	47.72	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Deficitied RL / Charter Gen.Purpose	3,464,450	-
Less: 12-13 deficitied NSS Allowance	(1,538,618)	
12-13 Other RL items (UI, PERS adj., etc.)	25,132	
Subtotal	1,950,964	
12-13 ADA	526.69	-
Minimum State Aid Funding per ADA	3,704.20	-

Economic Recovery Target (ERT) rates

12-13 Undeficitied RL / Charter Gen.Purpose	4,482,278	-
12-13 ADA	526.69	-
12-13 Undeficitied rate per ADA	8,510.28	-
X 13-14 COLA	1.0157	
X 1.94% COLA for 14-15 thru 20-21	1.143964124	
ERT General Purpose Funding / ADA	9,888.30	-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

		8.92%
	2012-13 Undeficitied RL Multiplied by 8.92%	-
	2012-13 Excess Property Tax	-
	Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals	-
Fair Share	Fair Share per CDE advance apportionment	-
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
RDA Asset Liquidation Revenues <i>(effective 2014-15 pending legislation)</i>	2014-15 Fair Share reduction w RDA fix	\$ -
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ -

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14

District Name populates with CDS code

Biggs Unified

Enter Date:

Select LEA Type from drop down

District

61408

12/11/13

CATEGORICAL FUNDING REPEALED WITH LCFF

PCA	Fund	Title	2012-13 Award	Before Sec 12.42 Reduction
24390	6110-144-0001	Administrator Training Program	-	-
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	15,075	18,806
		Bilingual Teacher Training		
		& Reader Services for the Blind		
23786	6110-193-0001	& Teacher Peer Review	5,148	6,422
	6360-101-0001	BTSA		-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	3,946	4,923
24000	6110-198-0001	CalSAFE	-	-
24918	6110-227-0001	CBET	3,391	4,230
24856	6110-267-0001	Certificated Staff Mentoring	-	-
23721	6110-211-0001(1)	Charter School Categorical BG	-	-
24994	6110-211-0001(2)	Charter School In-Lieu of EIA	-	-
24879	6110-268-0001	Child Oral Health Assessments	403	503
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	-	-
23141	6110-190-0001	Community Day Schools	89,626	111,809
10127	<i>Added at May Revise</i>	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	39,323	49,056
	6110-188-0001 EH	Deferred Maintenance - Extreme Hardship	152,697	152,697
23654	6110-128-0001	Economic Impact Aid	98,909	98,909
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	19,067	23,786
23366	6110-111-0001(1)	Home to School Transportation	113,884	142,071
23123	6110-111-0001(2)	Sm District Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	34,405	42,920
	6110-682-0001	K-3CSR 12-13	116,739	116,739
24389	6110-137-0001	Math & Reading Prof Development	7,015	8,751
24042	6110-195-0001	Natl Board Certification Incentive	-	-
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	-	-
24716	6110-245-0001	Prof Development BG	31,071	38,761
24715	6110-243-0001	Pupil Retention BG	1,846	2,303
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	82,495	102,913
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	18,404	22,959
24456	6110-104-0001	Supplemental Instruction	40,629	50,685
24805, 250	6110-108-0001	Supplemental Sch Counseling	38,249	47,716
24717	6110-246-0001	Targeted Instructional Improvement	57,471	71,695
24713	6110-244-0001	Teacher Credentialing BG	-	-
23151	6110-209-0001	Teacher Dismissal Apportionment		-
		MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS	-	-
		Total Categorical Program Funding incorporated into LCFF	969,793	
		Total Categorical Program Funding before Section 12.42 reduction		1,118,654
		Categorical funding per ADA incorporated into ERT		2,123.93
		District		Charter
TOTAL STATE AID			2,731,481	-
TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)			4,459,375	-
TOTAL 2012-13 ENTITLEMENT PER ADA			8,467	

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

Biggs Unified

12/11/13

	2013/14	2014/15	2015/16
COLA	1.57%	1.87%	1.99%
GAP Funding rate	11.78%	4.40%	5.50%
Estimated Property Taxes	1,831,768	1,831,768	1,831,768
Less In-Lieu transfer	(23,817)	(24,445)	(24,445)
Total Local Revenue	1,807,951	1,807,323	1,807,323
Statewide 90th percentile rate	14,500	14,500	14,500

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %	
2013-14	537	437	81.38%	1 yr average
2014-15	539	400	77.79%	2 yr average
2015-16	539	400	76.59%	3 yr average
2016-17	539	400	74.21%	3 yr rolling avg
2017-18	539	400	74.21%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter **ONLY** the District's ADA, not the Charter School's ADA.

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16
Grades K-3		157.98	140.84	140.84	140.84
Grades 4-6	P-2	137.82	148.89	148.89	148.89
Grades 7-8	(Annual for SDC ext. year)	67.14	80.95	80.95	80.95
Grades 9-12		147.77	135.40	135.40	135.40
ungraded (enter here OR in spans above)		9.99	11.99	11.99	11.99

NPS, NPS-LCI, CDS:

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

COE operated (Community School, Special Ed):

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

TOTAL

518.07 518.07 518.07

CHARTER SHIFT ADA

PY P-2 ADA of pupils in charter CY/non-charter PY:	2013-14	2014-15	2015-16
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Ungraded (enter here OR in spans above)			

PY P-2 ADA of pupils in non-charter CY/charter PY:			
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Ungraded (enter here OR in spans above)			

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

- - -

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

Biggs Unified

12/11/13

LCFF ADA

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

Grade Span	2013-14		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2012-13 P2	2013-14 P2				
Grades K-3	145.98	132.84	12.00	-	3.34	148.18
Grades 4-6	117.35	125.89	20.47	-	3.53	149.89
Grades 7-8	67.14	80.95	-	-	1.92	82.87
Grades 9-12	-	-	147.77	-	3.21	150.98
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	9.99	11.99	-	-	-	-
SUBTOTAL	340.46	351.67				
		11.21				
Declining or Increasing ADA		Increase				
Ungraded CY funded		-				
NSS	180.24	166.40				
TOTAL ADA	520.70	518.07	180.24	-	12.00	531.92
Grade Span	2014-15		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2013-14 P2	2014-15 P2				
Grades K-3	140.84	140.84	-	-	3.34	144.18
Grades 4-6	148.89	148.89	-	-	3.53	152.42
Grades 7-8	80.95	80.95	-	-	1.92	82.87
Grades 9-12	135.40	135.40	-	-	3.21	138.61
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	11.99	11.99	-	-	-	-
SUBTOTAL	518.07	518.07				
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	166.40	-				
TOTAL ADA	684.47	518.07	-	-	12.00	518.08
Grade Span	2015-16		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2014-15 P2	2015-16 P2				
Grades K-3	140.84	140.84	-	-	3.34	144.18
Grades 4-6	148.89	148.89	-	-	3.53	152.42
Grades 7-8	80.95	80.95	-	-	1.92	82.87
Grades 9-12	135.40	135.40	-	-	3.21	138.61
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	11.99	11.99	-	-	-	-
SUBTOTAL	518.07	518.07				
		-				
Declining or Increasing ADA		No Change				
Ungraded CY funded		-				
NSS	-	-				
TOTAL ADA	518.07	518.07	-	-	12.00	518.08

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

Biggs Unified

12/11/13

K-3 Class Size Average - Adequate Progress Determination

Note: If the district is operating under a collectively bargained alternative, leave this tab blank.

The calculator tab uses this first section to determine the impact of failing to meet adequate progress. The green section allows a district to have a record for each site. If any school site fails to meet progress that site's data should be entered to this first section.

Districts must either meet the alternatively bargained ratio,
OR make satisfactory progress towards 24:1, at EACH SCHOOL SITE
If the District doesn't meet either target it will NOT receive the K-3 grade-span adjustment and associated supplemental and concentration grant funding. This also results in less Gap funding in the current year and a lower amount for prior year gap x ADA in out-years.

	2012/13	2013/14	2014/15	2015/16
Average Class Size	20.25	24	24	24
Target class size maximum	24.00	24.00	24.00	24.00
Distance to target	0.00	0.00	0.00	0.00
GAP funding rate		11.78%	4.40%	5.50%
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

1 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

BES

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size	20.71	24	24	24
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

2 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

RES

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size	9	24	24	24
Distance to target	0.00	0.00	0.00	0.00
GAP funding rate		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

3 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

4 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

5 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

6 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

7 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

8 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

9 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

10 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

11 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

12 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

13 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

14 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

15 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

16 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site

School Site

Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab

	2012/13	2013/14	2014/15	2015/16
Average Class Size				
Distance to target	0.00	0.00	0.00	0.00
Required progress		0	0	0
Max Class Size to make progress		24.00	24.00	24.00
FAIL TO MAKE PROGRESS?		NO	NO	NO

CHARTER IN-LIEU PROPERTY TAX TRANSFER

In Lieu is calculated on the lesser of property taxes per ADA or the statewide average per ADA

1. Property taxes per ADA x Charter ADA

*Enter property taxes excluding RDA revenues
Enter Charter Name & P2 ADA for all Charters*

	2013/14		2014/15		2015/16	
Local Property Taxes	1,831,768		1,831,768		1,831,768	
District LCFF ADA	531.92		518.08		518.08	
Charter #1	7.01	23,817	7.01	24,445	7.01	24,445
Charter #2		-		-		-
Charter #3		-		-		-
Charter #4		-		-		-
Charter #5		-		-		-
Charter #6		-		-		-
Total All ADA	538.93		525.09		525.09	
Property taxes per ADA	3,399		3,489		3,489	
Taxes per ADA x Charter ADA		23,817		24,445		24,445

2a. Statewide average per ADA x Charter ADA (Usually applicable to Basic Aid Districts)

Upon implementation of LCFF the Statewide average is the LCFF Target Base & grade span adjustment (GSA)

Grade Level	2013/14 Base + GSA	2014/15 Base + GSA	2015/16 Base + GSA
Grades K-3	7,675	7,819	7,974
Grades 4-6	7,056	7,188	7,331
Grades 7-8	7,266	7,402	7,549
Grades 9-12	8,638	8,799	8,974

Enter ADA by grade level for each Charter School sponsored by the District by grade level

Charter #1	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA		-		-		-
Charter #2	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA		-		-		-
Charter #3	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA		-		-		-

Charter #4	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA	-		-		-	
Charter #5	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA	-		-		-	
Charter #6	2013/14		2014/15		2015/16	
	ADA	Total	ADA	Total	ADA	Total
Grades K-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Statewide Average Base x ADA	-		-		-	
Total Statewide Average all Charters	-		-		-	
LESSER OF PER/ADA or STATEWIDE AVG	23,817		24,445		24,445	

2b. Statewide Average per ADA x Charter ADA during implementation of LCFF

Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Entitlement

Enter each Charter's funding as calculated using this tool - one spread sheet each Charter

		2013/14	2014/15	2015/16
Charter #1	LCFF TARGET	-	-	-
Charter #2	LCFF TARGET	-	-	-
Charter #3	LCFF TARGET	-	-	-
Charter #4	LCFF TARGET	-	-	-
Charter #5	LCFF TARGET	-	-	-
Charter #6	LCFF TARGET	-	-	-
Total Charter LCFF TARGET		-	-	-
Charter #1	LCFF TRANSITION	-	-	-
Charter #2	LCFF TRANSITION	-	-	-
Charter #3	LCFF TRANSITION	-	-	-
Charter #4	LCFF TRANSITION	-	-	-
Charter #5	LCFF TRANSITION	-	-	-
Charter #6	LCFF TRANSITION	-	-	-
Total Charter LCFF TRANSITION		-	-	-
Calculate ratio of LCFF Target Base Grant including grade-span adjustment (GSA) to the Total LCFF Target Grant and multiply by LCFF Transition Entitlement				
		2013/14	2014/15	2015/16
Charter #1	0.0%	-	0.0%	0.0%
Charter #2	0.0%	-	0.0%	0.0%
Charter #3	0.0%	-	0.0%	0.0%
Charter #4	0.0%	-	0.0%	0.0%
Charter #5	0.0%	-	0.0%	0.0%
Charter #6	0.0%	-	0.0%	0.0%
Transition In-Lieu taxes		-	-	-
LESSER OF TAX PER ADA OR STATEWIDE AVG		23,817	24,445	24,445

NECESSARY SMALL SCHOOLS

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF funded ADA. Similarly the base grant and grade span adjustment grants generated by NSS ADA are returned to the Target as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation

The NSS Allowance amounts are:

TARGET 12-13 undeficit band plus add-on per ADA (excluding Meals/BTSA add-on) as increased for COLA

FLOOR 12-13 deficit band plus add-on per ADA (including Meals/BTSA add-on).

Both the **TARGET** and the **FLOOR** Allowance amounts are adjusted for cy ADA and FTE

MINIMUM 12-13 Allowance amount including add-on (no adjustment for ADA - flat funded).

The calculation of the NSS Allowance is completed in the following steps:

- A** The NSS allowances based on ADA and FTE are listed.
- B** Enter the following data for all years for all schools that qualify and are eligible to be funded as NSS schools.
Do not enter data for schools that lost eligibility due to changes in the 2013-14 enacted budget.
 - 1** P2 ADA by grade span
 - 2** The number of full-time teachers (elementary) or certificated employees (high school)
 The calculator will compute the best funding option (NSS or LCFF) for each school.
Select the method you wish to use for funding each school.
- C** The total NSS funded ADA and year (PY or CY), Target NSS allowances, and Base & Grade Span exclusions are displayed
- D** The Floor NSS allowance total is calculated.

Necessary Small Schools Allowances & Add-on per ADA

- A** The allowance for NSS is based on the combination of ADA and the number of full-time teachers (for elementary schools) or the number of certificated employees (for high schools), whichever provides the lesser amount. The allowance amounts shown in the following tables reflect the COLA for each year.

Single School Elementary Districts with ADA of less than 97
And Districts with <2,501 ADA & elementary school(s) <97 ADA

ADA	Teacher FTE	2012-13	2013-14	2014-15	2015-16
		3.24%	1.57%	1.87%	1.99%
1 - 24	1	145,650	147,937	150,703	153,702
25 - 48	2	291,300	295,874	301,406	307,404
49 - 72	3	436,950	443,811	452,109	461,106
73 - 96	4	582,600	591,748	602,812	614,808

Allowance Level Based on ADA	
ADA is more than	Allowance Level
0	0
0.5	1
24.5	2
48.5	3
72.5	4
96.5	0

Districts with <2,501 ADA maintaining necessary small high schools

Certificated					
ADA	FTE	2012-13	2013-14	2014-15	2014-15
		3.24%	1.57%	1.87%	1.99%
1 - 19	1	118,230	120,086	122,332	124,766
1 - 19	2	236,460	240,172	244,664	249,532
1 - 19	3	525,240	533,486	543,462	554,277
20 - 38	4	643,470	653,572	665,794	679,043
39 - 57	5	761,700	773,658	788,126	803,809
58 - 71	6	879,930	893,744	910,458	928,575
72 - 86	7	998,160	1,013,830	1,032,790	1,053,341
87 - 100	8	1,116,390	1,133,916	1,155,122	1,178,107
101 - 114	9	1,234,620	1,254,002	1,277,454	1,302,873
115 - 129	10	1,352,850	1,374,088	1,399,786	1,427,639
130 - 143	11	1,471,080	1,494,174	1,522,118	1,552,405
144 - 171	12	1,589,310	1,614,260	1,644,450	1,677,171
172 - 210	13	1,707,540	1,734,346	1,766,782	1,801,937
211 - 248	14	1,825,770	1,854,432	1,889,114	1,926,703
249 - 286	15	1,944,000	1,974,518	2,011,446	2,051,469

Allow. Level based on ADA	
ADA is more than	Allowance Level
0.0	0
0.5	3
19.5	4
38.5	5
57.5	6
71.5	7
86.5	8
100.5	9
114.5	10
129.5	11
143.5	12
171.5	13
210.5	14
248.5	15
286.5	0

	2012-13	2013-14	2014-15	2015-16
	3.24%	1.57%	1.87%	1.99%
NSS Add-On per ADA	\$ 331.76	\$ 336.97	\$ 343.27	\$ 350.10

NECESSARY SMALL SCHOOLS

Necessary Small Schools ADA

B Enter current year P2 NSS ADA, FTE and funding selection:

School name will auto populate for schools that were NSS funded in 2012-13

Enter current and prior year ADA for each school that is eligible to be funded as a Necessary Small School in the year NSS funding is anticipated.

1 Biggs High

	2012-13 P2 ADA	2013-14 P2 ADA	2014-15 P2 ADA	2015-16 P2 ADA	
Grades K-3					
Grades 4-6					
Grades 7-8					
Grades 9-12	147.77	135.40	135.40	135.40	
TOTAL	147.77	135.40	135.40	135.40	
Number of FTE	12.0	12.0	12.0	12.0	
Is this school eligible to be funded as NSS?		Eligible	Not Eligible	Not Eligible	
Type of school		High School	Not NSS	Not NSS	
Best funding option calculated is:		NSS	LCFF	LCFF	
Select funding method:		NSS	LCFF	LCFF	
		Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		12.0	11.0	-	-
NSS Allowance		1,614,260	1,494,174	-	-
NSS Add-on		49,794	45,626	-	-
Total NSS Allowance		1,664,054	1,539,800	-	-

2 Richvale Elementary

	2012-13 P2 ADA	2013-14 P2 ADA	2014-15 P2 ADA	2015-16 P2 ADA	
Elementary					
Grades K-3	12.00	8.00	8.00	8.00	
Grades 4-6	20.47	23.00	23.00	23.00	
Grades 7-8					
Grades 9-12					
TOTAL	32.47	31.00	31.00	31.00	
Number of FTE	2.0	2.0	2.0	2.0	
Is this school eligible to be funded as NSS?		Eligible	Not Eligible	Not Eligible	
Type of school		Elementary	Not NSS	Not NSS	
Best funding option calculated is:		NSS	LCFF	LCFF	
Select funding method:		NSS	LCFF	LCFF	
		Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		2.0	2.0	-	-
NSS Allowance		295,874	295,874	-	-
NSS Add-on		10,941	10,446	-	-
Total NSS Allowance		306,815	306,320	-	-

3 NSS #3

	2012-13 P2 ADA	2013-14 P2 ADA	2014-15 P2 ADA	2015-16 P2 ADA	
Grades K-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
TOTAL	-	-	-	-	
Number of FTE					
Is this school eligible to be funded as NSS?		Eligible	Eligible	Eligible	
Type of school		Not NSS	Not NSS	Not NSS	
Best funding option calculated is:		LCFF	LCFF	LCFF	
Select funding method:		LCFF	LCFF	LCFF	
		Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		-	-	-	-
NSS Allowance		-	-	-	-
NSS Add-on		-	-	-	-
Total NSS Allowance		-	-	-	-

NECESSARY SMALL SCHOOLS

4 NSS #4

	0	2012-13 P2 ADA	2013-14 P2 ADA	2014-15 P2 ADA	2015-16 P2 ADA
Grades K-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
TOTAL		-	-	-	-
Number of FTE					
Is this school eligible to be funded as NSS?			Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF
		Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		-	-	-	-
NSS Allowance		-	-	-	-
NSS Add-on		-	-	-	-
Total NSS Allowance		-	-	-	-

5 NSS #5

	0	2012-13 P2 ADA	2013-14 P2 ADA	2014-15 P2 ADA	2015-16 P2 ADA
Grades K-3					
Grades 4-6					
Grades 7-8					
Grades 9-12					
TOTAL		-	-	-	-
Number of FTE					
Is this school eligible to be funded as NSS?			Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF
		Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		-	-	-	-
NSS Allowance		-	-	-	-
NSS Add-on		-	-	-	-
Total NSS Allowance		-	-	-	-

C Funded P2 NSS ADA and NSS Allowances

The P2 NSS ADA and NSS Allowance totals listed show the prior year and current year amounts for schools that will be funded as Necessary Small Schools.

	2013-14		2014-15		2015-16	
	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
Grades K-3	12.00	8.00	-	-	-	-
Grades 4-6	20.47	23.00	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	147.77	135.40	-	-	-	-
P2 NSS ADA	180.24	166.40	-	-	-	-

Total NSS Allowances 1,970,869 1,846,120 - - - -

NSS funding is the greater of the sum of prior year NSS allowances or the sum of current year NSS allowances. The same measure must be used for all Necessary Small Schools in the District. The P2 NSS ADA that matches how Necessary Small Schools will be funded, prior year or current year, is shown below.

	2013-14 Funded NSS Prior year	2014-15 Funded NSS Current year	2015-16 Funded NSS Current year
Funding based on			
TOTAL Funded ADA	180.24	-	-
TARGET Total NSS Allowance	1,970,869	-	-

NECESSARY SMALL SCHOOLS**Base and Grade Span to Exclude**

In the calculator, the base and grade span amounts are calculated for all district ADA (LCFF ADA and funded NSS ADA), then an adjustment is subtracted for the base and grade span amount for NSS ADA (funded NSS ADA x base & grade span per ADA).

	NSS ADA to exclude	Base	Base to Exclude	Grade Span	Grade Span to Exclude	Total To Exclude
2013-14						
Grades K-3	12.00	6,952	83,424	723	8,676	92,100
Grades 4-6	20.47	7,056	144,436		-	144,436
Grades 7-8	-	7,266	-		-	-
Grades 9-12	147.77	8,419	1,244,076	219	32,362	1,276,438
2013-14 EXCLUSION	<u>180.24</u>		<u>1,471,936</u>		<u>41,038</u>	<u>1,512,974</u>
2014-15						
Grades K-3	-	7,082	-	737	-	-
Grades 4-6	-	7,188	-		-	-
Grades 7-8	-	7,402	-		-	-
Grades 9-12	-	8,576	-	223	-	-
2014-15 EXCLUSION	<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>
2015-16						
Grades K-3	-	7,223	-	751	-	-
Grades 4-6	-	7,331	-		-	-
Grades 7-8	-	7,549	-		-	-
Grades 9-12	-	8,747	-	227	-	-
2015-16 EXCLUSION	<u>-</u>		<u>-</u>		<u>-</u>	<u>-</u>

D TOTAL NSS ALLOWANCE TO INCLUDE IN LCFF FLOOR

	2013-14	2014-15	2015-16
Target NSS Allowances	1,910,134	-	-
Adjusted to 12-13 levels before deficit	1,880,608	-	-
Floor NSS Allowances	1,461,759	-	-
NSS funded ADA	180.24	-	-
12-13 NSS Add-on per ADA	525.68	525.68	525.68
NSS Add-on total before deficit	94,749	-	-
Floor NSS Add-on total	73,646	-	-
TOTAL FLOOR NSS BAND ALLOWANCE	1,535,405	-	-

LOCAL CONTROL FUNDING FORMULA							LOCA	
CALCULATE LCFF TARGET								
					COLA	1.570%		
Unduplicated as % of Enrollment		81.38%		81.38%	2013/14		2 yr average	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base
Grades K-3	148.18	6,952	723	1,249	1,012	1,472,316	144.18	7,082
Grades 4-6	149.89	7,056		1,148	931	1,369,245	152.42	7,188
Grades 7-8	82.87	7,266		1,183	958	779,558	82.87	7,402
Grades 9-12	150.98	8,419	219	1,406	1,139	1,688,409	138.61	8,576
Subtract NSS	(180.24)	(1,471,936)	(41,038)			(1,512,974)	-	-
NSS Allowance		1,970,869				1,970,869		-
TOTAL BASE	351.68	4,459,938	99,161	667,464	540,861	5,767,424	518.08	3,918,801
Targeted Instructional Improvement						57,471		
Transportation						113,884		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						5,938,779		
CALCULATE ECONOMIC RECOVERY TARGET								
			2013/14	2020/21				
Revenue Limit per ADA inflated to 2020/21			8,643.89	9,888.30				
Charter General Purpose BG/ADA inflated to 2020/21			-	-				
Categorical Base per ADA			2,123.93	2,123.93				
Total Economic Recovery Target per ADA			10,767.82	12,012.23				
Statewide 90 th percentile rate			14,500.00	14,500.00				
2020-21 LCFF Target rate per ADA			-	11,164.80	12,772.13			
ECONOMIC RECOVERY TARGET per ADA					-			
ECONOMIC RECOVERY TARGET x 2012-13 ADA					-			
ECONOMIC RECOVERY TARGET PAYMENT			1/8		-			
CALCULATE LCFF FLOOR								
			12-13	13-14				
			Rate	ADA				
Current year Funded ADA times Base per ADA			5,687.80	351.68		2,000,286		
Current year Funded ADA times Other RL per ADA			47.72	531.92		25,383		
Necessary Small School Allowance at 12-13 rates					1,535,405			
2012-13 Categoricals					969,793			
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA					-			
Less Fair Share Reduction					-			
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					-			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						4,530,867		
CALCULATE LCFF PHASE-IN ENTITLEMENT								
					2013/14			
LOCAL CONTROL FUNDING FORMULA TARGET					5,938,779			
LOCAL CONTROL FUNDING FORMULA FLOOR					4,530,867			
Difference or GAP					1,407,912			
Multiply difference by funding rate					11.78%	165,852		
ECONOMIC RECOVERY PAYMENT					-			
LCFF Entitlement before Minimum State Aid provision						4,696,719		

LOCAL CONTROL FUNDING FORMULA					LOCA
CALCULATE STATE AID					
LCFF Funding before Minimum State Aid				4,696,719	
Less Property Taxes including RDA				(1,807,951)	
LCFF state aid (before Min State Aid)				<u>2,888,768</u>	
CALCULATE MINIMUM STATE AID					
	<u>2012/13</u>	12-13 Rate	13-14 ADA	<u>N/A</u>	
2012-13 RL/Charter Gen BG adjusted for ADA	1,950,964	3,704.20	531.92	1,970,338	
2012-13 NSS Allowance	1,538,618			1,538,618	
Less Current Year Property Taxes/In Lieu	<u>(1,727,894)</u>			<u>(1,807,951)</u>	
Subtotal State Aid for Historical RL/Charter General BG	1,761,688			1,701,005	
Categorical funding from 2012-13	969,793			969,793	
Charter Categorical Block Grant adjusted for ADA	-			-	
Total Minimum State Aid	<u>2,731,481</u>			<u>2,670,798</u>	
STATE AID				2,888,768	
Addition to LCFF due to Minimum State Aid provision					-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				4,696,719	
CHANGE OVER PRIOR YEAR	5.32%	237,344			
LCFF Entitlement PER ADA		8,467		8,830	
PER ADA CHANGE OVER PRIOR YEAR	4.29%	363			
LCFF SOURCES INCLUDING EXCESS TAXES					
	<u>2012/13</u>		<u>Increase</u>	<u>2013/14</u>	
State Aid	2,731,481	5.76%	157,287	2,888,768	
Property Taxes net of in-lieu	1,727,894	4.63%	80,057	1,807,951	
Charter in-Lieu Taxes	-	0.00%	-	-	
LCFF pre COE, Choice, Supp	4,459,375	5.32%	237,344	4,696,719	

L CONTROL FUNDING FORMULA

FIRST INTERIM NOVEMBER 2013 v14.4

COLA 1.870%			
77.79% 77.79% 2014/15			
Gr Span	Supp	Concen	TARGET
737	1,216	891	1,431,131
	1,118	819	1,390,833
	1,152	843	778,729
223	1,369	1,003	1,548,412
-			-
			-
137,171	630,952	462,181	5,149,105
			57,471
			113,884
			5,320,460

3 yr average						COLA 1.990%			
76.59% 76.59% 2015/16									
ADA	Base	Gr Span	Supp	Concen	TARGET				
144.18	7,223	751	1,222	861	1,450,018				
152.42	7,331		1,123	792	1,409,275				
82.87	7,549		1,156	815	788,922				
138.61	8,747	227	1,375	969	1,568,788				
-	-	-			-				
					-				
518.08	3,996,811	139,743	633,743	446,708	5,217,004				
					57,471				
					113,884				
					5,388,359				

2/8

3/8

12-13 Rate	14-15 ADA	
5,687.80	518.08	2,946,735
47.72	518.08	24,723
		-
		969,793
		-
		-
		161,537
		4,102,788

12-13 Rate	15-16 ADA	
5,687.80	518.08	2,946,735
47.72	518.08	24,723
		-
		969,793
		-
		-
		215,117
		4,156,368

2014/15

5,320,460
4,102,788
1,217,672
4.40% 53,578
-
4,156,366

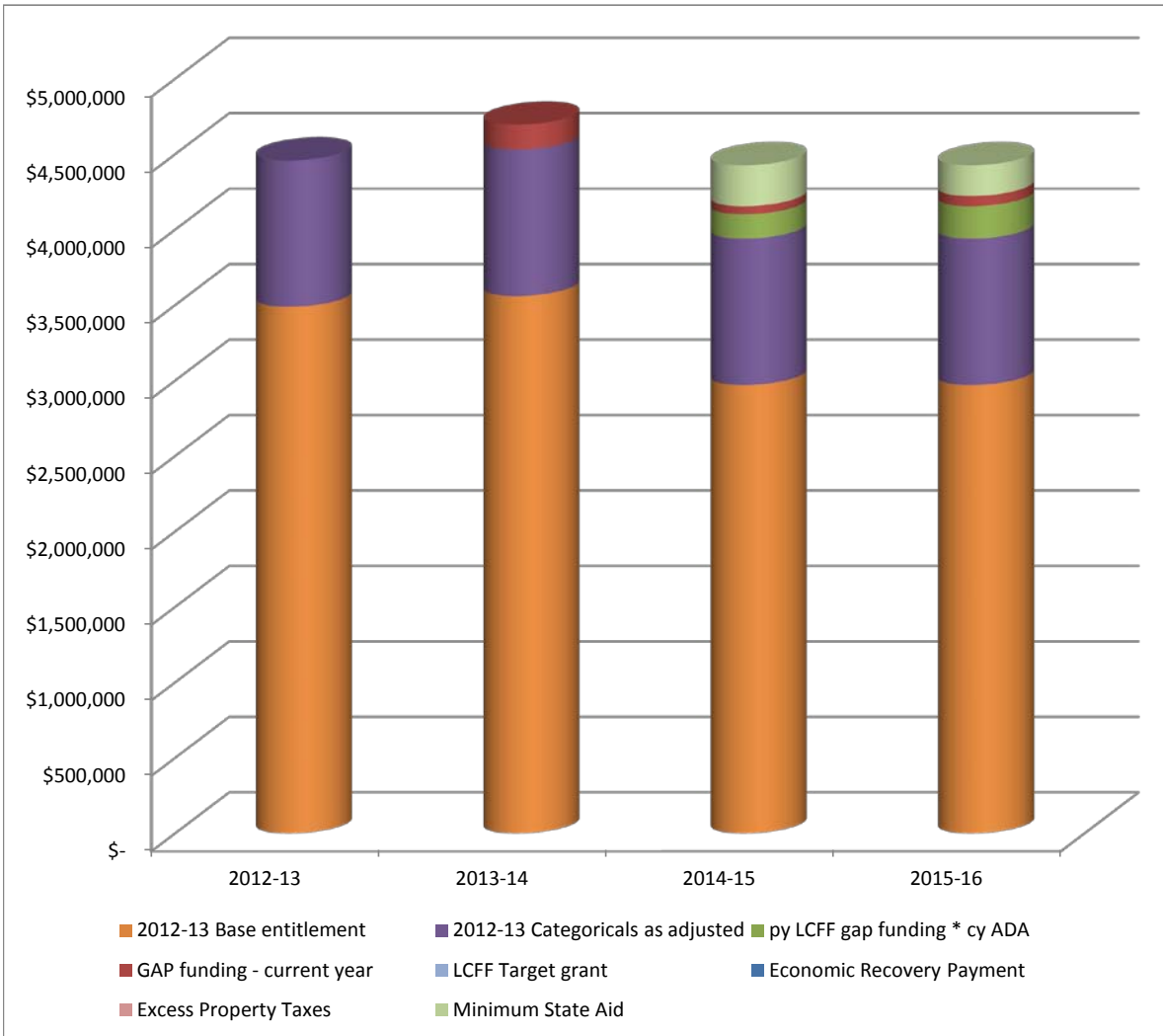
2015/16

5,388,359
4,156,368
1,231,991
5.50% 67,759
-
4,224,128

L CONTROL FUNDING FORMULA			FIRST INTERIM NOVEMBER 2013 v14.4		
		4,156,366			4,224,128
		(1,807,323)			(1,807,323)
		2,349,043			2,416,805
12-13 Rate	14-15 ADA	MINIMUM STATE AID	12-13 Rate	15-16 ADA	MINIMUM STATE AID
3,704.20	518.08	1,919,072	3,704.20	518.08	1,919,072
		1,538,618			1,538,618
		(1,807,323)			(1,807,323)
		1,650,367			1,650,367
		969,793			969,793
		-			-
		2,620,160			2,620,160
		2,620,160			2,620,160
		271,117			203,355
		4,427,483			4,427,483
-5.73%	(269,236)		0.00%	-	
		8,546			8,546
-3.22%	(284)		0.00%	-	
	Increase	2014/15		Increase	2015/16
-9.30%	(268,608)	2,620,160	0.00%	-	2,620,160
-0.03%	(628)	1,807,323	0.00%	-	1,807,323
0.00%	-	-	0.00%	-	-
-5.73%	(269,236)	4,427,483	0.00%	-	4,427,483

Biggs Unified	12/11/13
LOCAL CONTROL FUNDING FORMULA	

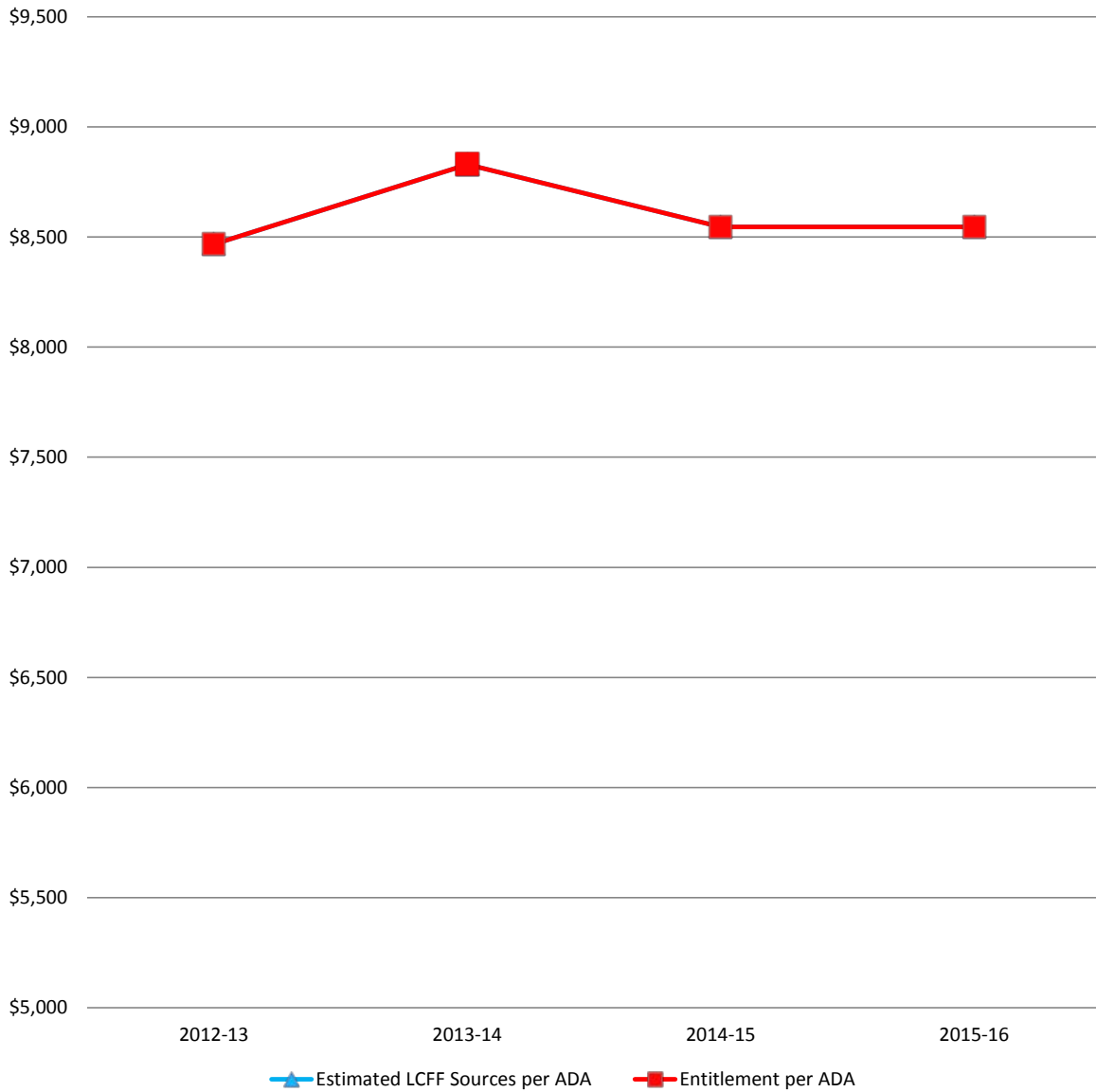
	2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -
Minimum State Aid	\$ -	\$ -	\$ 271,117	\$ 203,355
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 165,852	\$ 53,578	\$ 67,759
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 161,537	\$ 215,117
2012-13 Categoricals as adjusted	\$ 969,793	\$ 969,793	\$ 969,793	\$ 969,793
2012-13 Base entitlement	\$ 3,489,582	\$ 3,561,074	\$ 2,971,458	\$ 2,971,458
Total General Purpose Funding	\$ 4,459,375	\$ 4,696,719	\$ 4,427,483	\$ 4,427,483
Calculator tab: Recap total LCFF	\$ 4,459,375	\$ 4,696,719	\$ 4,427,483	\$ 4,427,483
Proof	TRUE	TRUE	TRUE	TRUE
P2 ADA	520.70	518.07	518.07	518.07



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

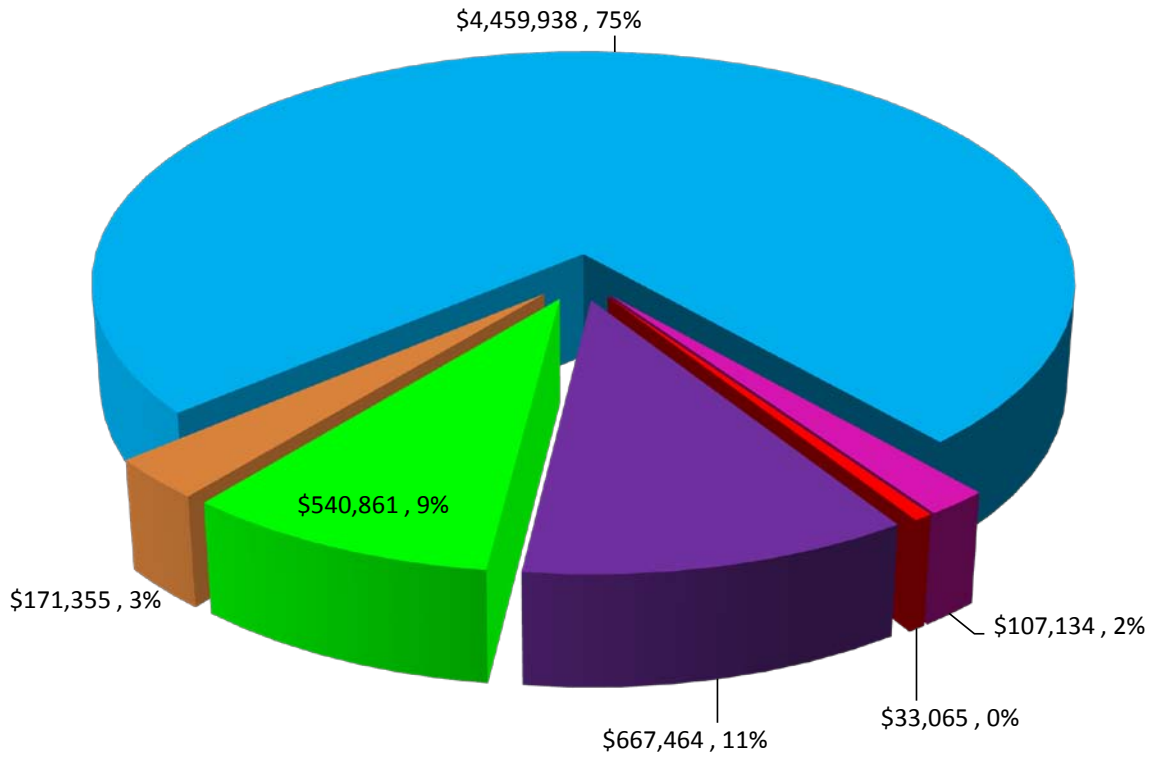
LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16
ADA	526.69	531.92	518.08	518.08
Estimated LCFF Sources per ADA	\$ 8,466.79	\$ 8,829.75	\$ 8,545.94	\$ 8,545.94
Net Change per ADA		\$ 362.95	\$ (283.80)	\$ -
Net Percent Change		4.29%	-3.21%	0.00%
Estimated LCFF Entitlement per ADA	\$ 8,466.79	\$ 8,829.75	\$ 8,545.94	\$ 8,545.94
Net Change per ADA		\$ 362.95	\$ (283.80)	\$ -
Net Percent Change		4.29%	-3.21%	0.00%



Components of LCFF Target Entitlement

Base Grant	\$ 4,459,938
K-3 Grade Span Adjustment	\$ 107,134
9-12 Grade Span Adjustment	\$ 33,065
Supplemental Grant	\$ 667,464
Concentration Grant	\$ 540,861
Add-ons (TIIBG & Transportation)	\$ 171,355
Total	\$ 5,979,817



- | | |
|---|--|
| <ul style="list-style-type: none"> ■ Base Grant ■ 9-12 Grade Span Adjustment ■ Concentration Grant | <ul style="list-style-type: none"> ■ K-3 Grade Span Adjustment ■ Supplemental Grant ■ Add-ons (TIIBG & Transportation) |
|---|--|

Biggs Unified 12/11/13

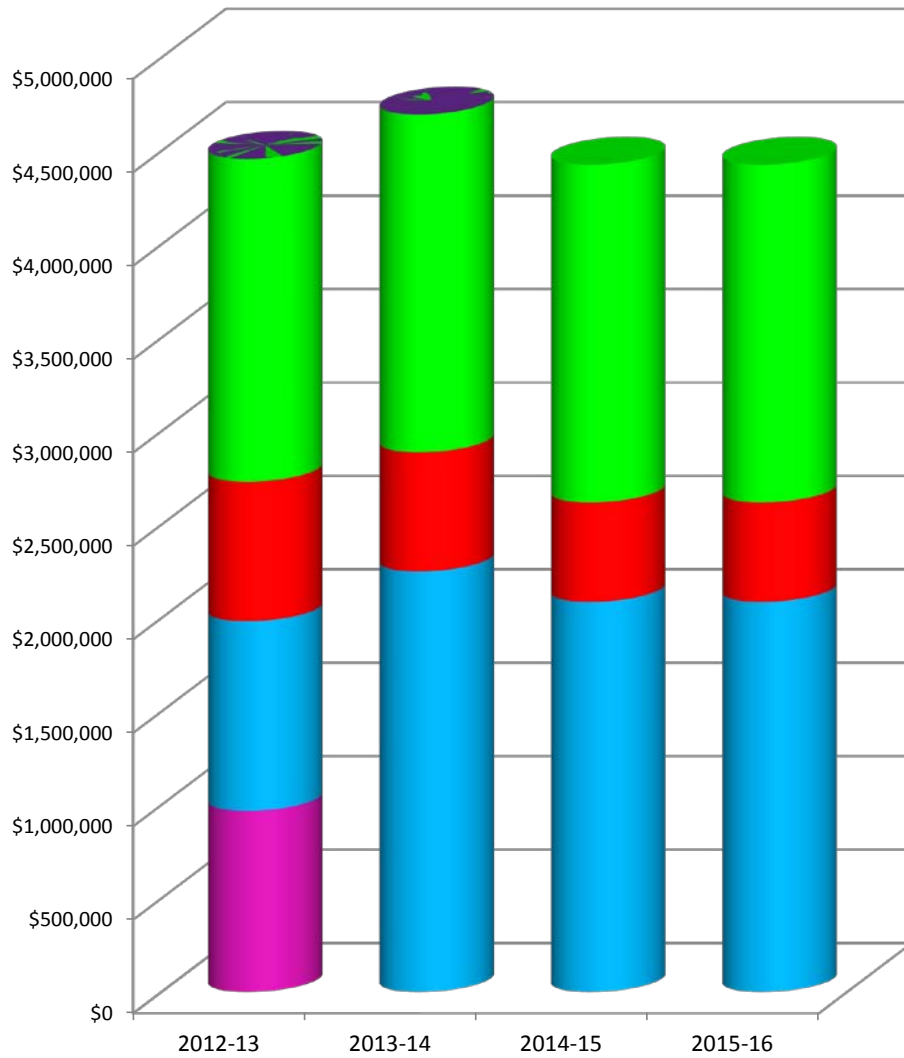
LOCAL CONTROL FUNDING FORMULA

Summary of Funding					
	2013-14		2014-15		2015-16
Target	\$	5,938,779	\$	5,320,460	\$ 5,388,359
Floor		4,530,867		4,102,788	4,156,368
CY Gap Funding		165,852		53,578	67,759
ERT		-		-	-
Minimum State Aid		-		271,117	203,355
Total Phase-In Entitlement	\$	4,696,719	\$	4,427,483	\$ 4,427,483

Components of LCFF By Object Code							
	2012-13		2013-14		2014-15		2015-16
8011 - State Aid	\$	1,015,301	\$	2,250,628	\$	2,087,678	\$ 2,087,678
8011 - Fair Share		-		-		-	-
8311 & 8590 - Categoricals		969,793		-		-	-
8012 - EPA		746,387		638,140		532,482	532,482
<i>Local Revenue Sources:</i>							
8021 to 8048 - Property Taxes net of in-lieu		1,727,894		1,807,951		1,807,323	1,807,323
8096 - Charter's In-Lieu Taxes		-		-		-	-
TOTAL FUNDING	\$	4,459,375	\$	4,696,719	\$	4,427,483	\$ 4,427,483
<i>Excess Taxes</i>	<i>\$</i>	<i>-</i>	<i>\$</i>	<i>-</i>	<i>\$</i>	<i>-</i>	<i>\$ -</i>



EPA in excess to LCFF Funding \$ - \$ - \$ - \$ -



- 8311 & 8590 - Categoricals
- 8011 - State Aid
- 8012 - EPA
- 8021 to 8048 - Property Taxes net of in-lieu
- 8096 - Charter's In-Lieu Taxes

LCFF Entitlement ■
 Excess Taxes ■
 Minimum EPA ■
 Proof Total all Sources

	\$ 4,459,375		\$ 4,696,719		\$ 4,427,483		\$ 4,427,483
	-		-		-		-
	\$ 4,459,375		\$ 4,696,719		\$ 4,427,483		\$ 4,427,483
	TRUE		TRUE		TRUE		TRUE

PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	17.92%	17.92%	17.92%
CALCULATE APPLICATION OF EPA				
	2012-13	2013-14	2014-15	2015-16
Adjusted Total Revenue Limit	3,489,582	2,025,669	2,971,458	2,971,458
CY Adjusted NSS Allowance		1,535,405	-	-
Total	3,489,582	3,561,074	2,971,458	2,971,458
Less Property Taxes/In-Lieu	1,727,894	1,807,951	1,807,323	1,807,323
Gross State Aid for Purposes of EPA	1,761,688	1,753,123	1,164,135	1,164,135
EPA Entitlement				
Proportionate Share*	746,387	638,140	532,482	532,482
Min EPA \$200/ADA	105,338	106,384	103,616	103,616
EPA Allocation	746,387	638,140	532,482	532,482
Application of EPA				
Phase-In Entitlement	3,489,582	4,696,719	4,156,366	4,224,128
Less Property Taxes/In-Lieu	1,727,894	1,807,951	1,807,323	1,807,323
Gross State Aid	1,761,688	2,888,768	2,349,043	2,416,805
Less EPA Allocation	746,387	638,140	532,482	532,482
Net State Aid	1,015,301	2,250,628	1,816,561	1,884,323
Minimum State Aid				
Adjusted Total Revenue Limit	3,489,582	1,970,338	1,919,072	1,919,072
2012-13 Deficited NSS Allowance	-	1,538,618	1,538,618	1,538,618
Less Property Taxes/In-Lieu	1,727,894	1,807,951	1,807,323	1,807,323
Less EPA Allocation	746,387	638,140	532,482	532,482
Revenue Limit Minimum State Aid	1,015,301	1,062,865	1,117,885	1,117,885
Categorical Minimum State Aid	969,793	969,793	969,793	969,793
Minimum State Aid Guarantee	1,985,094	2,032,658	2,087,678	2,087,678
LCFF State Aid	1,985,094	2,250,628	2,087,678	2,087,678
EPA in Excess to LCFF Funding	-	-	-	-

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2013-2014 First Interim Budget Unrestricted

AS BASELINE DATA

11-Dec-13

	<u>2013-2014</u> <u>1st Int. Budget</u>	<u>2014-2015</u> <u>Projection</u>	<u>2015-2016</u> <u>Projection</u>	<u>Info Only</u> <u>2016-2017</u> <u>Projection</u>	<u>2013-2014</u> <u>Income</u> COLA for 13-14 is 1.57%
INCOME					
8000 Revenue Limit Sources	4,696,719	4,696,719	4,696,719	4,696,719	
8100-8200 Federal Revenues	5,360	5,360	5,360	5,360	
8300-8500 Other State Revenues	88,936	88,936	88,936	88,936	
8600-8700 Other Local Revenues	357,565	357,565	357,565	357,565	
REVENUE BEFORE ADJUSTMENTS	5,148,580	5,148,580	5,148,580	5,148,580	
Adjustments to Income <u>2013-2014</u>	-				
Adjustments to Income <u>2014-2015</u>					<u>2014-2015</u> <u>Income</u>
Expand MAA Billing Program		-			COLA for 14-15 is 1.80%
COLA Adjustment	R. Limit 8,840.68 COLA 1.87% ADA 518.00	85,636	85,636	85,636	
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00	-	-	-	Projected decline in ADA
End of Forest Reserve Funding 13/14		(1,360)	(1,360)	(1,360)	
Loss of Form O dollars from BCOE		(41,707)	(41,707)	(41,707)	
Loss of ROP dollars from BCOE		(29,532)	(29,532)	(29,532)	
LCFF GAP ADJUSTMENT		(269,236)	(269,236)	(269,236)	
Adjustments to Income <u>2015-2016</u>					<u>2015-2016</u> <u>Income</u>
Expand MAA Billing Program			-		COLA for 15-16 is 2.20%
COLA Adjustment	R. Limit 8,545.94 COLA 1.99% ADA 518.00		68,473	68,473	
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00		-	-	Projected decline in ADA
Adjustments to Income <u>2016-2017</u>					<u>2016-2017</u> <u>Income</u>
Expand MAA Billing Program				-	COLA for 16-17 is 2.50%
COLA Adjustment	R. Limit 8,545.94 COLA 2.30% ADA 518.00			79,140	
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00			-	
TOTAL PROJECTED REVENUE	5,148,580	4,892,381	4,960,854	5,039,994	
EXPENSES					
1000 - Certificated Salaries	1,907,054	1,907,054	1,907,054	1,907,054	
2000 - Classified Salaries	935,541	935,541	935,541	935,541	
3000 - Benefits	990,025	990,025	990,025	990,025	
4000-6000 Books, Supplies, Etc.	1,036,592	1,036,592	1,036,592	1,036,592	
7100-7200 Other Outgo	431,550	431,550	431,550	431,550	
7300-7399 Indirect/Direct Support Costs	(55,244)	(55,244)	(55,244)	(55,244)	
Sub-total Expenses	5,245,518	5,245,518	5,245,518	5,245,518	
7600-8900 Transfers In/Out	(402,044)	(402,044)	(402,044)	(402,044)	
8980-8999 Contributions	292,575	292,575	292,575	292,575	
TOTAL EXPENSES/TRANSFERS	5,136,049	5,136,049	5,136,049	5,136,049	
BEFORE ADJUSTMENTS					
Adjustments to Expenses <u>2013-2014</u>					<u>2013-2014</u> <u>Expenses</u>
Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away					

Manage Cash Flow				
Adjustments to Expenses	2014-2015			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate	-			
Step/Column for Certificated		23,000	23,000	23,000
Step/Column for Classified	-	11,600	11,600	11,600
Step/Column for Admin/Confidential	-	10,500	10,500	10,500
Increased Contribution required for Sequestration		15,000	15,000	15,000
Retiree benefit buyout expense (2)		(44,775)	(44,775)	(44,775)
Onetime expenses in budget for 13/14 (computers & Erate)		(50,000)	(50,000)	(50,000)
Remove Lease Note Pay Off - Final payment		(431,550)	(431,550)	(431,550)
Misc onetime (Mat, Fence, Scoreboard)		(45,000)	(45,000)	(45,000)
Remove Transfer In From Fund 14 Lease Note Pay Off		431,550	431,550	431,550
Adjustments to Expenses	2015-2016			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated			23,000	23,000
Step/Column for Classified			11,600	11,600
Step/Column for Admin/Confidential	-	-	10,500	10,500
Adjustments to Expenses	2016-2017			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated				23,000
Step/Column for Classified				11,600
Step/Column for Admin/Confidential	-	-		10,500
TOTAL PROJECTED EXPENSES		5,136,049	5,056,374	5,101,474
NET INCREASE/(DECREASE) IN FUND BALANCE		12,531	(163,993)	(140,620)
BEGINNING BALANCE		967,734	980,265	816,272
AUDIT ADJUSTMENTS		0	0	0
PROJECTED ENDING BALANCE		980,265	816,272	675,652
Less:		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0
PROJECTED UNRESTRICTED RESERVES		980,265	816,272	675,652
TOTAL RESERVES AS PERCENT OF OUTGO		19.09%	16.14%	13.24%
REQUIRED RESERVE	5.00%	288,519	276,675	278,930
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17		377,665	379,665	381,665
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE		1,069,411	919,262	778,387

2014-2015 Expenses

2015-2016 Expenses

2016-2017 Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
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- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Balance in Fund 20 = \$218,390

Biggs Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

Budget Model Assumptions

2013-2014 First Interim Budget

AS BASELINE DATA

11-Dec-13

		2013-2014	2014-2015	2015-2016	2016-2017	2013-2014
		1st Int. Budget	Projection	Projection	Projection	Income
INCOME						
8000 Revenue Limit Sources		-	-	-	-	
8100-8200 Federal Revenues		336,046	336,046	336,046	336,046	
8300-8500 Other State Revenues		290,688	290,688	290,688	290,688	
8600-8700 Other Local Revenues		-	-	-	-	
REVENUE BEFORE ADJUSTMENTS		626,734	626,734	626,734	626,734	
Adjustments to Income 2013-2014						
EIA funding increase						
Adjustments to Income 2014-2015						
COLA Adjustment	R. Limit 8,840.68 COLA 1.87% ADA 518.00					
Declining Enrollment Adjustment	Loss-ADA 0.00		-			
Common Core and Additional REAP revenue 13/14 only			(136,600)	(136,600)	(136,600)	
Increased Contribution required for Sequestration			15,000	15,000	15,000	
Sequestration 5.9% (Fed Sp Ed) Title I & II in budget			(15,000)	(15,000)	(15,000)	
Wolverines Committed carryover from 12/13			(13,000)	(13,000)	(13,000)	
Adjustments to Income 2015-2016						
COLA Adjustment	R. Limit 8,545.94 COLA 1.99% ADA 518.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00		-			
Adjustments to Income 2016-2017						
COLA Adjustment	R. Limit 8,545.94 COLA 2.30% ADA 518.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00		-		-	
TOTAL PROJECTED REVENUE		626,734	477,134	477,134	477,134	
EXPENSES						
1000 - Certificated Salaries		203,531	203,531	203,531	203,531	
2000 - Classified Salaries		170,820	170,820	170,820	170,820	
3000 - Benefits		100,334	100,334	100,334	100,334	
4000-6000 Books, Supplies, Etc.		231,820	231,820	231,820	231,820	
7100-7200 Other Outgo		180,000	180,000	180,000	180,000	
7300-7399 Indirect/Direct Support Costs		40,396	40,396	40,396	40,396	
Sub-total Expenses		926,901	926,901	926,901	926,901	
7600-8900 Transfers In/Out		-	-	-	-	
8980-8999 Contributions		(292,575)	(292,575)	(292,575)	(292,575)	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS		634,326	634,326	634,326	634,326	

Adjustments to Expenses	2013-2014				
Monitor Enrollment & Daily Attendance so		-	-	-	
Adjustments to Budget Can Be Made Right Away		-	-	-	
Manage Cash Flow		-	-	-	
Adjustments to Expenses	2014-2015				
Increase in Worker's Compensation Rate			-	-	
Step/Column for Certificated		-	2,000	2,000	2,000
Step/Column for Classified		-	3,400	3,400	3,400
Adjust expenditures in 4000-5000 to balance budget		-	(12,992)	(12,992)	(12,992)
Common Core and Additional REAP Expenditures			(136,600)	(136,600)	(136,600)
Wolverines Committed Expenses			(13,000)	(13,000)	(13,000)
Adjustments to Expenses	2015-2016				
Increase in Worker's Compensation Rate				-	
Step/Column for Certificated				2,000	2,000
Step/Column for Classified				3,400	3,400
Step/Column for Admin/Confidential				-	
Adjustments to expenditures 4000's - 5000's				(5,400)	(5,400)
Adjustments to Expenses	2016-2017				
Increase in Worker's Compensation Rate				-	
Step/Column for Certificated				-	2,000
Step/Column for Classified				-	3,400
Step/Column for Admin/Confidential				-	
Retiree benefit savings				-	
Adjustments to expenditures 4000's -5000's					(5,400)
TOTAL PROJECTED EXPENSES		634,326	477,134	477,134	477,134
NET INCREASE/(DECREASE) IN FUND BALANCE		(7,592)	0	0	0
BEGINNING BALANCE		7,592	0	0	0
AUDIT ADJUSTMENTS		0	0	0	0
PROJECTED ENDING BALANCE		0	0	0	0
Less:		0	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0		0
PROJECTED RESTRICTED ENDING BALANCE		0	0	0	0

2013-2014
Expenses

2014-2015
Expenses

2015-2016
Expenses

2016-2017
Expenses

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Original Budget Assumptions

1st Interim Assumptions