



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Darrel Woo, President (Trustee Area 6)
Christina Pritchett, Vice President (Trustee Area 3)
Jay Hansen, Second Vice President (Trustee Area 1)
Jeff Cuneo (Trustee Area 2)
Gustavo Arroyo (Trustee Area 4)
Diana Rodriguez (Trustee Area 5)
Vacant (Trustee Area 7)
Asami Saito, Student Member

Thursday, October 2, 2014

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2014/15-07

Allotted Time

4:30 p.m. **1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL**

2.0 ANNOUNCEMENT AND PUBLIC COMMENT REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION

3.0 CLOSED SESSION

While the Brown Act creates broad public access rights to the meetings of the Board of Education, it also recognizes the legitimate need to conduct some of its meetings outside of the public eye. Closed session meetings are specifically defined and limited in scope. They primarily involve personnel issues, pending litigation, labor negotiations, and real property matters.

3.1 Government Code 54956.9 - Conference with Legal Counsel - Anticipated Litigation:

a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9

b) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9

3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management

3.3 Government Code 54957 – Public Employee Discipline/Dismissal/Release

3.4 Government Code 54957 – Public Employee Appointment

a. Principal, Caleb Greenwood Elementary School

6:30 p.m. **4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance will be led by Tuan Purser, student from American Legion High School

- *Presentation of Certificate by Board President Woo*

6:35 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

6:40 p.m. **6.0 AGENDA ADOPTION**

6:45 p.m. **7.0 PUBLIC COMMENT** *15 minutes*

Members of the public may address the Board on non-agenda items that are within the subject matter jurisdiction of the Board. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to two (2) minutes with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

7:00 p.m. **8.0 CONSENT AGENDA** *2 minutes*

Generally routine items are approved by one motion without discussion. The Superintendent or a Board member may request an item be pulled from the consent agenda and voted upon separately.

8.1 Items Subject or Not Subject to Closed Session:

- 8.1a *Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Gerardo Castillo)***
- 8.1b *Approve Personnel Transactions (Cancy McArn)***
- 8.1c *Approve 2013-14 Year End Financial Reports Unaudited Actuals, Transfers and Budget Revisions (Gerardo Castillo)***
- 8.1d *Approve Business and Financial Report: Warrants and Checks Issued for the Period of August 2014 (Gerardo Castillo)***
- 8.1e *Approve Alice Birney Waldorf-Inspired K-8 School Field Trip to Ashland, OR / October 21 – 24, 2014 (Lisa Allen)***

9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

- | | | | |
|-----------|-----|--|--|
| 7:02 p.m. | 9.1 | Approve Board Resolution #2812: Resolution Opposing Shooting Range in the Immediate Proximity of George Washington Carver School of Arts and Science (Board) | Action
15 minute discussion |
| 7:17 p.m. | 9.2 | Revision of Board Policy 6142.7: Physical Education (Iris Taylor/Heather Deckard) | Information
10 minute presentation
10 minute discussion |
| 7:37 p.m. | 9.3 | AB 1200 Disclosure of Costs of the Tentative Agreement with SCTA and Ratification of the Tentative Agreement with SCTA (Cancy McArn) | Action
5 minute presentation
10 minute discussion |
| 7:52 p.m. | 9.4 | Approve Resolution No. 2813: Discontinuance of Policy Governance Model (Board) | Action
5 minute discussion |
| 7:57 p.m. | 9.5 | Real Property Surplus Workshop on Process (Cathy Allen) | Conference
10 minute presentation
30 minute discussion |
| 8:37 p.m. | 9.6 | Determine Criteria Used for Scoring Community Proposals for the Repurpose and Reuse of Closed School Sites (Cathy Allen) | Conference
10 minute presentation
30 minute discussion |

9:17 p.m. 10.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ October 16, 2014 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop Meeting
- ✓ November 6, 2014 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop Meeting

9:20 p.m. 11.0 ADJOURNMENT

NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1a

Meeting Date: October 2, 2014

Subject: **Approval of Grants, Entitlements, and Other Income Agreements**
Ratification of Other Agreements
Approval of Bid Awards
Approval of Declared Surplus Materials and Equipment
Change Notices
Notices of Completion

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Other Agreements
3. Approval of Declared Surplus Materials and Equipment

Estimated Time of Presentation: N/A

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer
Kimberly Teague, Contract Specialist

Approved by: José L. Banda, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS - REVENUE

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>ADULT EDUCATION</u>		
A15-00029 California Department of Education	7/1/14 – 6/30/15: Grant funding for Workforce Investment Act, Title II: Adult Education and Family Literacy Act programs. The programs supported by these funds improve employment opportunities and provide training and education to community adults. Achievement in Adult Basic Education, English as a Second Language, General Education Development and Adult Secondary Education is measured through testing. Benchmarks are tracked for future funding opportunities.	\$233,555 No Match

INTEGRATED SUPPORT SERVICES

A15-00030 California Department of Education	7/1/14 – 6/30/15: Grant for Education for Homeless Children and Youth Program. Funding for part-time School Community Liaison and Youth and Family Advocate to provide supplemental services to homeless students and families, including outreach to families living in shelters and temporary residential housing; school and academic support to facilitate school enrollment and attendance; family and student case management when necessary; school and office supplies; and emergency transportation to school.	\$113,179 In-kind Match: Homeless Coordinator, Equipment and Student Supplies
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EXPENDITURE AND OTHER AGREEMENTS

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>TECHNOLOGY SERVICES</u>		
R15-00321 and R15-00327 SECC	7/1/14 – 6/30/15: Construct fiber optic network connecting the elementary schools. Cost is shared with Sacramento Metropolitan Cable Television Commission (50%). Construction will consist of fiber connections from school sites to Comcast's fiber backbone. The middle and high schools have already been done. This is the final phase to connect all elementary schools within the District and will provide greater internet and data speeds.	\$1,024,658 Measure I and Mello Roos Funds

APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

ITEM	SITE/DEPARTMENT	TOTAL VALUE	DISPOSAL METHOD
Computer Equipment	Hollywood Park Elementary Facilities – Electronics Shop	None	Recycle



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1b

Meeting Date: October 2, 2014

Subject: Approve Personnel Transactions

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Human Resources and Employee Compensation Services

Recommendation: Approve Personnel Transactions

Background/Rationale: N/A

Financial Considerations: N/A

Documents Attached:

- 1) Certificated Personnel Transactions Dated October 2, 2014
- 2) Classified Personnel Transactions Dated October 2, 2014

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Assistant Superintendent
Human Resources and Employee Compensation Services

Approved by: José L. Banda, Superintendent

Attachment 1: CERTIFICATED 10/02/2014

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY							
REEVE	CASEY	B	Teacher Middle School	FERN BACON BASIC MIDDLE	8/27/2014	6/30/2015	EMPLOY 1ST YR PROB 8/27/14
WATSON	MYLA	B	Teacher Resource Spec	KIT CARSON MIDDLE SCHOOL	9/9/2014	6/30/2015	EMPLOY PROB .70 9/9/14
SIVILS	SUSAN	Q	School Nurse	HEALTH SERVICES	9/2/2014	6/30/2015	EMPLOY PROB 1 9/2/14
LOUIE	MARISA	Q	Teacher Middle School	SUTTER MIDDLE SCHOOL	8/27/2014	6/30/2015	EMPLOY PROB LTAA 8/27/14
WATSON	MYLA	B	Teacher Resource Spec	NEW JOSEPH BONNHEIM	9/9/2014	6/30/2015	EMPLOY PROB1 .30 9/9/14
DARKE	ERIN	B	Teacher K-8	ALICE BIRNEY WALDORF	7/1/2014	6/30/2015	EMPLOY PROB1 7/1/14
ARNOLD	JUDITH	B	Teacher Child Developm	CHILD DEVELOPMENT PROGRAM	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
BREWER	HOLLY	B	Lang. Speech & Hearing	SPECIAL EDUCATION DEPARTME	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
FOREMAN	PEGGYANN	B	Teacher Resource Spec	SUTTER MIDDLE SCHOOL	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
FOREMAN	PEGGYANN	B	Teacher Spec Ed	SAM BRANNAN MIDDLE SCHOOL	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
DE LA TORRE	MAYRA	B	Teacher Elementary	NEW JOSEPH BONNHEIM	9/15/2014	6/30/2015	EMPLOY PROB1 9/15/14
KEFU	TOKEMOANA	B	Teacher High School	LUTHER BURBANK HIGH SCHOOL	9/15/2014	6/30/2015	EMPLOY PROB1 9/15/14
ATWOOD	MARIANNE	B	Teacher Adult Ed Hourly	NEW SKILLS & BUSINESS ED. CTI	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
FLORES JR	PETER	B	Teacher High School	THE MET	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
PADILLA	PATRICIA	B	Teacher Elementary	BG CHACON ACADEMY	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
STUBBS	KRISTINA	B	Teacher Elementary	ETHEL I. BAKER ELEMENTARY	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
LISUK	JOHN	B	Teacher High School	ROSEMONT HIGH SCHOOL	9/3/2014	6/30/2015	EMPLOY PROB1 9/3/14
SATOW	KIMBERLY	B	Lang. Speech & Hearing	SPECIAL EDUCATION DEPARTME	8/27/2014	6/30/2015	EMPLOY PROB1 8/27
NGUYEN	EMILY	B	Teacher Elementary	MARK TWAIN ELEMENTARY SCH	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
FUKUSHIMA	MEGAN	B	Teacher High School	HIRAM W. JOHNSON HIGH SCHO	9/3/2014	9/4/2014	EMPLOY PROB1 9/3/14
KATZ	NOVA	B	Training Specialist	MULTILINGUAL EDUCATION DEP	9/3/2014	6/30/2015	EMPLOY PROB1 9/3/14
GRAVES	NICOLE	C	Teacher K-8	FATHER K.B. KENNY	8/27/2014	6/30/2015	EMPLOY PROB2 8/27/14
CUELLAR-LOPEZ	VERONICA	E	Teacher Elementary	BG CHACON ACADEMY	8/27/2014	6/30/2015	EMPLOY TC 8/27/14-6/30/15
HULL	JOHN	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	EMPLOY TC 8/27/14-6/30/15
WAGNER	STEPHANIE	E	Teacher K-8	ROSA PARKS MIDDLE SCHOOL	9/4/2014	6/30/2015	EMPLOY TC/ 9/4/14-6/30/15
EXTEND							
PERRYMAN	JOHN	Q	Teacher High School	LUTHER BURBANK HIGH SCHOOL	7/1/2014	6/30/2015	EXT LTAB 7/1/14-6/30/15
VUE	VANESSA	R	Teacher Elementary	HUBERT H BANCROFT ELEMENT,	7/1/2014	6/30/2015	EXT LTAA/STCH 7/1/14-6/30/15
TEPLY	LORA	Q	Teacher Elementary	HUBERT H BANCROFT ELEMENT,	7/1/2014	6/30/2015	EXT LTAB 7/1-6/30/15
GARIBAY	PEDRO	R	Teacher Resource HS Cc	AMERICAN LEGION HIGH SCHOO	7/1/2014	6/30/2015	EXT PERM LTA A 7/1/14-6/30/15
AGUIRRE	VIRGINIA	A	Teacher Resource Spec	HUBERT H BANCROFT ELEMENT,	7/1/2014	6/30/2015	EXT PERM LTA A 7/1/14
SANDOVAL	EVELYN	Q	School Psychologist	OAK RIDGE ELEMENTARY SCHO	7/1/2014	9/6/2014	EXT PERM LTAB 7/1/14-6/30/15

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
RE-EMPLOY							
ABRAHAMS	ANNA LISA	A	Teacher Resource	CALIFORNIA MIDDLE SCHOOL	8/27/2014	6/30/2015	REEMP 39MORR/WVGCH/STCHG
QUITUGUA	CYNTHIA	R	School Nurse	HEALTH SERVICES	9/2/2014	6/30/2015	REEMP PROB1 9/2/14
BOETTNER	JULIE	R	Teacher K-8	LEONARDO da VINCI ELEMENTAF	8/27/2014	6/30/2015	REEMPL FR 39 LTAA 8/27-6/30/15
MYERS	LEWIS	B	Teacher Adult Ed Hourly	NEW SKILLS & BUSINESS ED. CTI	7/1/2014	6/30/2015	REEMPL FR 39MO RR 7/1/14
KENNEDY	JUDY	O	Teacher Spec Ed	A. M. WINN ELEMENTARY SCHOC	8/27/2014	6/30/2015	REEMPL PROB 0 8/27/14
RAMIREZ	CATHERINE	B	Teacher Adult Ed Hourly	A.WARREN McClASKEY ADULT	9/2/2014	6/30/2015	REEMPL PROB1 9/2/14
TSOUSIS	NICKE	B	Teacher Elementary	ELDER CREEK ELEMENTARY SCI	9/2/2014	6/30/2015	REEMPL PROB1 9/2/14
INDRELAND	DAVID	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMPL TC 8/27/14-6/30/15
KULBIDYUK	TAISIYA	C	School Psychologist	SPECIAL EDUCATION DEPARTME	8/14/2014	6/30/2015	REEMP 2ND YR PROB 8/14/14
SELSELEH	MARY	R	Teacher Adult Ed Hourly	NEW SKILLS & BUSINESS ED. CTI	9/2/2014	6/30/2015	REEMP 39MO/LTAB 9/2-6/30/15
GREENE	ROBERT	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27/14-6/30/15
MORGAN	JAMES	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15
SNIDER	ELIZABETH	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15
ASHWOOD	ANITA	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15
DAUENHAUER	JASON	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15
DAVIS	KENNETH	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15
SINGER	SCOTT	E	Teacher High School	CAREER & TECHNICAL PREPARA	8/27/2014	6/30/2015	REEMP TC 8/27-6/30/15

STATUS CHANGE

VICK	LINDA	A	Counselor Middle School	CALIFORNIA MIDDLE SCHOOL	7/1/2014	6/30/2015	STCHG .40 PERM 7/1/14
CATLETT	EMILY	A	Counselor High School	LUTHER BURBANK HIGH SCHOOL	7/1/2014	6/30/2015	STCHG PERM 7/1/14
MCGEE JR.	JIM	A	Counselor High School	LUTHER BURBANK HIGH SCHOOL	7/1/2014	6/30/2015	STCHG PERM 7/1/14
IMAI	MELISSA	A	Teacher Elementary	LEATAATA FLOYD ELEMENTARY	7/1/2014	6/30/2015	STCHG PERM 7/1/14
JONES	CORY	R	Principal HS Continuator	AMERICAN LEGION HIGH SCHOO	8/5/2014	6/30/2015	REA/TR 8/5/14
KLOPP	BRADLEY	A	Counselor High School	C. K. McCLATCHY HIGH SCHOOL	7/1/2014	6/30/2015	STACHG TO PERM 7/1/14
LEMONS	DENISE	R	Teacher Elementary Spec	JOHN BIDWELL ELEMENTARY	7/1/2014	6/30/2015	STCHG .20 PERM LTAB 7/1-6/30/15
VICK	LINDA	A	Counselor Middle School	CALIFORNIA MIDDLE SCHOOL	7/1/2014	6/30/2015	STCHG .20 PERM 7/1/14
SILVA	SHARMIE	A	Counselor Middle School	JOHN H. STILL - K-8	7/1/2014	6/30/2015	STCHG .40 PERM 7/1/14
VICK	LINDA	A	Counselor Middle School	ALBERT EINSTEIN MIDDLE SCHO	7/1/2014	6/30/2015	STCHG .40 PERM 7/1/14
SILVA	SHARMIE	A	Counselor Middle School	KIT CARSON MIDDLE SCHOOL	7/1/2014	6/30/2015	STCHG .60 PERM 7/1/14
SCHLENKER	MICHELLE	A	Teacher Resource Spec	PACIFIC ELEMENTARY SCHOOL	7/1/2014	6/30/2015	STCHG FR .20/TR .10 7/1/14
VALERIO	ROBYN	A	Teacher Resource Spec	PETER BURNETT ELEMENTARY	7/1/2014	6/30/2015	STCHG 7/1/14
VALERIO	ROBYN	A	Teacher Resource Spec	MARK TWAIN ELEMENTARY SCH	7/1/2014	6/30/2015	STCHG 7/1/14
SCHLENKER	MICHELLE	A	Teacher Resource Spec	MATSUYAMA ELEMENTARY SCH	7/1/2014	6/30/2015	STCHG /TR 7/1/14
PEIXOTO	KRISTINE	A	Teacher Resource Spec	CAROLINE WENZEL ELEMENTAR	7/1/2014	6/30/2015	STCHG FR 1.0 7/1/14
DANIEL	MINERVA	R	Teacher K-8	GENEVIEVE DIDION ELEMENTAR	7/1/2014	6/30/2015	STCHG/ TR EXT LTAA 7/1-6/30/15
DANIEL	MINERVA	R	Teacher K-8	MARTIN L. KING JR ELEMENTARY	7/1/2014	6/30/2015	STCHG / TR EXT LTAA 7/1-6/30/15
BRYAN	PAMELA	A	Teacher High School Cor	AMERICAN LEGION HIGH SCHOO	7/1/2014	6/30/2015	STCHG 7/1/14
GARCIA	LYUDMILA	A	Teacher High School Cor	AMERICAN LEGION HIGH SCHOO	7/1/2014	6/30/2015	STCHG 7/1/14
DAY	LORI	A	Lang. Speech & Hearing	SPECIAL EDUCATION DEPARTME	9/1/2014	6/30/2015	STCHG 9/1/14

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
THURMAN	MELISSA	A	Counselor High School	C AMERICAN LEGION HIGH SCHOO	7/1/2014	6/30/2015	STCHG 7/1/14
HER	NENG	A	Training Specialist	JOHN H. STILL - K-8	7/1/2014	6/30/2015	STCHG PERM 7/1/14
MILLS	CAROL	A	Counselor High School	LUTHER BURBANK HIGH SCHOOL	7/1/2014	6/30/2015	STCHG PERM 7/1/14
OETINGER	SHANNON	A	Teacher High School	ROSEMONT HIGH SCHOOL	7/1/2014	6/30/2015	STCHG PERM/TR 7/1/14
BORCHERS	MEGAN	C	Teacher Resource Spec	ALICE BIRNEY WALDORF	7/1/2014	6/30/2015	STCHG TO .70 7/1/14
D'ALESSANDRO	SHAWN	A	Teacher Middle School	KIT CARSON MIDDLE SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
HARDIN	ONISHA	A	Counselor High School	ROSEMONT HIGH SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
NEVAREZ	JACKIE	A	Counselor High School	ROSEMONT HIGH SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
REEDER-ESPARZA	PAMELA	A	Counselor High School	ROSEMONT HIGH SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
VALDEZ	SANDY	A	Teacher Middle School	SUTTER MIDDLE SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
MOLINA	MEGAN	A	Counselor High School	C. K. McCLATCHY HIGH SCHOOL	7/1/2014	6/30/2015	STCHG TO PERM 7/1/14
VANG	SUZIE	A	Teacher Childrens Cente	CHILD DEVELOPMENT PROGRAM	7/1/2014	6/30/2015	STCHG TO T-D/N 10 MOS 7/1/14
BORCHERS	MEGAN	C	Teacher Resource Spec	JOHN D SLOAT BASIC ELEMENTA	7/1/2014	6/30/2015	TR FR ETHEL PHILLIPS 7/1/14
KADRY	JENNIFER	R	Teacher High School	CAREER & TECHNICAL PREPARA	7/1/2014	6/30/2015	STCHG PROB LTAB 7/1/13-6/30/14

LEAVES

LYKE	KATHY	A	Teacher Elementary	DAVID LUBIN ELEMENTARY SCHC	7/1/2014	1/1/2015	EXT LOA PD HE 7/1-1/1/15
AVELAR	ANGELA	A	Counselor High School	HEALTH PROFESSIONS HIGH SCI	8/3/2014	10/15/2014	LOA PD FMLA 8/3-10/15/14
CALLAHAN	ELINA	A	Teacher High School	C. K. McCLATCHY HIGH SCHOOL	9/3/2014	10/23/2014	LOA PD HE 9/3-10/23/14
SANCHEZ	APRIL	A	Teacher Elementary	OAK RIDGE ELEMENTARY SCHOC	8/26/2014	12/31/2014	LOA PDFMLA/HE 8/26-12/31/14
BAPTIST	REBA	A	Teacher Elementary	JOHN BIDWELL ELEMENTARY	7/1/2014	6/30/2015	LOA UNPD PC 7/1/14-6/30/15
JANIGIAN	SUSAN	A	Teacher Elementary	CAROLINE WENZEL ELEMENTAR	8/27/2014	6/30/2015	LOA UNPD PC 8/27/14-6/30/15
LEVASSEUR	LISA	Q	Teacher Elementary	LONG TERM LEAVES	7/1/2014	6/30/2015	LOA EXTUNPD/TR 7/1-6/30/15
TAYLOR	SARAH	A	Teacher High School	ACCELERATED ACADEMY	7/30/2014	9/9/2014	LOA PD HE 7/30/14-9/9/14
TAYLOR	SARAH	A	Teacher High School	ACCELERATED ACADEMY	9/10/2014	10/31/2014	LOA PDFMLA 9/10/14 - 10/31/14
ZADEH	SHEAVA	A	School Psychologist	SPECIAL EDUCATION DEPARTME	9/22/2014	11/20/2014	LOA PDFMLA/HE 9/22-11/20/14
SANDOVAL	EVELYN	Q	School Psychologist	OAK RIDGE ELEMENTARY SCHOC	9/7/2014	10/19/2014	LOA PDFMLA/HE 9/7-10/19/14
MCKENDREE	JESSICA	A	Behav Intrvn SP Spec Ed	SPECIAL EDUCATION DEPARTME	9/7/2014	11/7/2014	LOA PDFMLA/HE 9/7-11/7/14
THAO	CHIA	A	Teacher Elementary	SUSAN B. ANTHONY ELEMENTAR	7/1/2014	4/15/2015	LOAPDHE 7/1-4/15/15
YANG	JULIA	A	Training Specialist	MULTILINGUAL EDUCATION DEP	9/2/2014	6/30/2015	LOAUNPD INT-FMLA 9/2-6/13/15
GLAVIANO	JERALD	A	Teacher Elementary Spec	JOHN H. STILL - K-8	7/1/2014	6/30/2015	RT FR PD ADMIN LOA/TR 7/1/14
BIK	MARTHA	A	Teacher Spec Ed	JOHN H. STILL - K-8	7/1/2014	6/30/2015	RT FR UNPD ADMIN LOA/TR 7/1/14

SEP/RESIGN/RETIRE

STENS	ASHLEY	A	Teacher Resource Spec	SUTTER MIDDLE SCHOOL	7/1/2014	8/21/2014	SEP/RESIGN 8/21/14
WOODS	NANCY	A	Teacher Middle School	SUTTER MIDDLE SCHOOL	7/1/2014	8/26/2014	SEP/RESIGN 8/26/14
SCHMELLING	EVELYN	O	Teacher High School	C. K. McCLATCHY HIGH SCHOOL	4/2/2014	6/30/2014	SEP/RESIGN 8/27/14
SHINTAKU	ADRIANA	B	Inst Aid Spec Ed	HIRAM W. JOHNSON HIGH SCHOC	7/1/2013	6/30/2014	SEP/RESIGN 6/30/14
CURTIS	ANN	B	Prncpl New Innovative Sr	HEALTH PROFESSIONS HIGH SCI	2/2/2014	6/30/2014	SEP/RESIGN 6/30/14
ELLER	COURTNEY	A	Teacher Middle School	SAM BRANNAN MIDDLE SCHOOL	7/1/2014	8/20/2014	SEP/RESIGN 8/20/14
WONG	JAYNE	C	Lang. Speech & Hearing	SPECIAL EDUCATION DEPARTME	7/1/2014	8/31/2014	SEP/RESIGN 8/31/14

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
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BIANCO	UNCHANA	A	Teacher Child Developm	CHILD DEVELOPMENT PROGRAM	7/1/2014	9/5/2014	SEP/RESIGN 9/5/14
ROGERS	RUTH	A	Teacher Childrens Cente	CHILD DEVELOPMENT PROGRAM	7/1/2014	7/31/2014	SEP/RETIRE 7/31/14
SCHMELLING	EVELYN	A	Teacher High School	ROSEMONT HIGH SCHOOL	7/1/2014	8/27/2014	TR/SEP/RESIGN 8/27/14

Attachment 2: CLASSIFIED 10/2/2014

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ RE-EMPLOY							
ORIYAVONG	MANIDA	B	School Community Liaiso	EARL WARREN ELEMENTARY SC	9/5/2014	6/30/2015	EMPLOY PROB 9/5/14
LEGGETTE	PATRICIA	B	Educational Assistant	JOHN MORSE THERAPEUTIC	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
MILOBAR	ALISON	B	School Community Liaiso	GOLDEN EMPIRE ELEMENTARY	9/2/2014	6/30/2015	EMPLOY .30 PROB1 9/2/14
LEVIN	WILLIAM	B	Custodian	LEATAATA FLOYD ELEMENTARY	8/28/2014	6/30/2015	EMPLOY .50 PROB1 8/28/14
LEVIN	WILLIAM	B	Custodian	WILLIAM LAND ELEMENTARY	8/28/2014	6/30/2015	EMPLOY .50 PROB1 8/28/14
GUTIERREZ	LISA	B	Custodian	PARKWAY ELEMENTARY SCHOO	9/2/2014	6/30/2015	EMPLOY .50 PROB1 9/2/14
GUTIERREZ	LISA	B	Custodian	SUSAN B. ANTHONY ELEMENTAR	9/2/2014	6/30/2015	EMPLOY .50 PROB1 9/2/14
PAPENHAUSEN	DANA	B	Inst Aid, Spec Ed	FERN BACON BASIC MIDDLE	9/12/2014	6/30/2015	EMPLOY .625 PROB1 9/12/14
HEWITT	MONICA	B	Educational Assistant	JOHN MORSE THERAPEUTIC	8/27/2014	6/30/2015	EMPLOY .75 PROB1 8/27/14
MEUS	SUSAN	B	Inst Aide/Computer Lab A	ISADOR COHEN ELEMENTARY SC	9/2/2014	6/30/2015	EMPLOY PROB LTAA 9/2/14
LOPEZ	MATTHEW	B	School Plant Ops Mngr I	PARKWAY ELEMENTARY SCHOO	8/19/2014	6/30/2015	EMPLOY PROB, 8/19/14
VENEGAS	ANGELICA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTM	8/27/2014	6/30/2015	EMPLOY PROB, 8/27/14
LOBOTZKE	MARLA	B	Print Shop Tech II	CENTRAL PRINTING SERVICES	7/28/2014	6/30/2015	EMPLOY PROB1 7/28/14
RODE	RHONDA	B	Mgr III,Network,Telecom&	INFORMATION SERVICES	8/1/2014	6/30/2015	EMPLOY PROB1 8/1/14
LEE	SUE	B	Coord II, Charter Oversig	CHIEF ACCOUNTABILITY OFFICE	8/11/2014	6/30/2015	EMPLOY PROB1 8/11/14
RIOS JR	RUBEN	B	Carpet/Floor Maint Work	BUILDINGS & GROUNDS/OPERAT	8/25/2014	8/31/2014	EMPLOY PROB1 8/25/14
HARADA	KIMIYO	B	Teacher, K-8	JOHN H. STILL - K-8	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
BIEHLE	JENNIFER	B	Instructional Aide	DAVID LUBIN ELEMENTARY SCHC	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
KNIGHT	MELANIE	B	Inst Aid, Spec Ed	HIRAM W. JOHNSON HIGH SCHO	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
PALMIERI	SIMONE	B	Instructional Aide	DAVID LUBIN ELEMENTARY SCHC	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
ROBERT	HAMMES	B	Instructional Aide	DAVID LUBIN ELEMENTARY SCHC	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
SWARD	MARTHA	B	Instructional Aide	DAVID LUBIN ELEMENTARY SCHC	8/27/2014	6/30/2015	EMPLOY PROB1 8/27/14
GARCIA	THOMAS	B	Educational Assistant	JOHN MORSE THERAPEUTIC	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
WOOD	MATTHEW	B	Custodian	ROSEMONT HIGH SCHOOL	9/2/2014	6/30/2015	EMPLOY PROB1 9/2/14
O'CONNOR	STEVEN	B	Plumber	FACILITIES MAINTENANCE	9/9/2014	6/30/2015	EMPLOY PROB1 9/9/14
ALI	HASMUL	A	Library Media Tech Asst	PARKWAY ELEMENTARY SCHOO	8/27/2014	6/30/2015	REEMPL FR 39MO RR 8/27/14
XIONG	CHAO	B	Child Dev Spec I	CHILD DEVELOPMENT PROGRAM	9/2/2014	6/30/2015	REEMPL FR 39MO RR 9/2/14
BEZINSKAYA	ANNA	B	Instructional Aide	NICHOLAS ELEMENTARY SCHOO	9/9/2014	9/30/2014	REEMPL FR 39MO RR 9/9/14
CALDEIRA	TAMARA	B	Adult Ed Customer Rel C	NEW SKILLS & BUSINESS ED. CTI	8/28/2014	6/30/2015	REEMPL/REA/PROB1 8/28/14
SMITH	SHANNON	A	School Office Manager II	FERN BACON BASIC MIDDLE	9/15/2014	6/30/2015	REEMPLY FR 39 MO RR 9/15/14
EXTEND							
TISDELL-KOROMA	EVELYN	R	Spec II Learning Support	INTEGRATED COMMUNITY SERVI	7/1/2014	6/30/2015	EXT PERM LTA (C) 7/1/14-6/30/15
WEISS	AMAYA	Q	Spec II Learning Support	INTEGRATED COMMUNITY SERVI	7/1/2014	6/30/2015	EXT PERM LTA (C) 7/1/14-6/30/15
KAUFFMAN	JULIE	Q	Spec II Learning Support	INTEGRATED COMMUNITY SERVI	7/1/2014	6/30/2015	EXT PERM LTA (C), 7/1/14-6/30/15

STERBA	ELIZABETH	R	Spec II Learning Support	INTEGRATED COMMUNITY SERVI	7/1/2014	6/30/2015	EXT PERM LTA (C), 7/1/14-6/30/15
MEIGHAN	LYNETTE	Q	School Community Liaiso	OAK RIDGE ELEMENTARY SCHO	7/1/2014	6/30/2015	EXT PERM LTA 7/1-6/30/15
ROBINSON	CHRISTOPHE	R	Instructional Aide	YOUTH DEVELOPMENT	7/1/2014	8/31/2014	EXT PERM LTA, 7/1/14-6/30/15

STATUS CHANGE

CAMPOS	ARTURO	B	Campus Monitor	LUTHER BURBANK HIGH SCHOOL	7/1/2014	8/27/2014	RESIGNED PL 8/27/14
BROWN	AUTUMN	B	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	9/9/2014	6/30/2015	REA FR 1A/STCHG FR .375/TR FR
CASTRO	DINAMARIE	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/26/2014	6/30/2015	REA FR FSA111/STCHG 7/26/14
BROWN	ANTHONY	B	School Plant Ops Mngr II	ROSA PARKS MIDDLE SCHOOL	8/13/2014	6/30/2015	REA FR SPOM I/TR 8/13/14
ROBINSON	CHRISTOPHE	R	Instructional Aide	YOUTH DEVELOPMENT	9/1/2014	6/30/2015	REA TO INST ASST II, 9/1/14
WASHINGTON	ROSEALICIA	B	Registrar	HEALTH PROFESSIONS HIGH SCI	8/18/2014	6/30/2015	REA/STCHG FR PERM LTA, 8/18/14
SAECHOU	NAI SENG	A	Teacher Assistant, Biling	JOHN H. STILL - K-8	7/1/2014	6/30/2015	REA/STCHG PERM/TR 7/1/14
DA CASTELLO	LUCILLE	B	Administrative Asst-EIS	CHIEF OF SCHOOLS	7/1/2014	6/30/2015	REA/STCHG PROB1 7/1/14
MARSHALL	ANGELA	B	Office Tchncn III	ALBERT EINSTEIN MIDDLE SCHO	8/25/2014	9/1/2014	REA/STCHG PROB1 8/25/14
MILLER	CLAUDIA	B	Teacher Assistant, Biling	CALEB GREENWOOD ELEMENTA	8/27/2014	6/30/2015	REA/STCHG PROB1 8/27/14
AMENEYRO	EDUARDO	B	School Plant Ops Mngr I	CAMELLIA BASIC ELEMENTARY	8/18/2014	6/30/2015	REA/STCHG PROB1/TR 8/18/14
CARRI	CHRISTINA	B	Inst Aid, Spec Ed	ISADOR COHEN ELEMENTARY SC	8/27/2014	6/30/2015	REASSIGN/STCHG PROB 8/27/14
LOPEZ	MAXINE	B	Custodian	LANGUAGE ACADEMY	9/15/2014	3/31/2015	STCHG 1.0 PERM 9/15/14
DEL TORO	CRISTINA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
CHADWICK	CHERI	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
CRAWLEY	KELLYN	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .8750 10/26/13
HANKINS	JASON	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
KIENE	JOHN	A	Bus Driver	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG FR .625, 9/2/14
CASTANEDA ALFARO	MIGUEL	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .750 12/26/13
CROSS	MARTHA	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG FR .81250, 9/2/14
HALEY	KATHERINE	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG FR .81250, 9/2/14
BAN	CHRISTI	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875 8/27/14
ARIZAGA	CLAUDIA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
CAO	DOUGLAS	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
CASTILLO	BENJAMIN	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
DAVIS	JOHNNIE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
DOLLSON	MARLANA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	10/31/2014	STCHG FR .875, 8/27/14
FARIAS	ANABEL	A	Bus Driver	TRANSPORTATION SERVICES	7/1/2014	6/30/2015	STCHG FR .875, 8/27/14
GARCIA	MELIZA	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .875, 8/27/14
GARCIA	ROSALBA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
GREY II	ALONZO	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .875, 8/27/14
GUTIERREZ	DESIREE	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .875, 8/27/14
JACKSON	DAVID	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
LAGER	YVETTE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
LEDESMA II	JUAN	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG FR .875, 8/27/14
LUC	DAT	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14
LUCAS	DAVID	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .875, 8/27/14

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
BARRON	MARIA	A	Bus Driver	TRANSPORTATION SERVICES	7/1/2014	8/26/2014	STCHG FR .90625, 8/27/14
BARRON	MARIA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .90625, 8/27/14
BLOMBERG	KENNETH	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .90625, 8/27/14
DELAROSA	DAVID	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	10/31/2014	STCHG FR .90625, 8/27/14
CRUZ	GLADYS	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG FR .90625, 9/2/14
ARVIZA	FERNANDO	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .9375, 8/27/14
COBBS	PATRICIA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .9375, 8/27/14
LOPEZ	JENNY	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR .96875, 8/27/14
YANG	ALIE	A	Teacher Assistant, Biling	CHILD DEVELOPMENT PROGRAM	7/1/2014	6/30/2015	STCHG FR 0.8750 7/1/14
YANG	CHONGKHUE	A	Teacher Assistant, Biling	CHILD DEVELOPMENT PROGRAM	7/1/2014	6/30/2015	STCHG FR 0.8750 7/1/14
ALVAREZ	COLLEEN	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
LONG	AMBER	C	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	2/28/2015	STCHG FR 1.0, 8/27/14
BROWN	TINA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
COOPER	STONE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
DELIZO	RONALD	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
GILL	MANJINDER	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
HERNANDEZ	JOSEPH	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
LE	TRUONG	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR 1.0, 8/27/14
ALLEN	SHAWNA	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	9/30/2014	STCHG FR 1.0, 9/2/14-9/30/14
PEREZ	FAUSTA	A	Teacher Assistant, Biling	FATHER K.B. KENNY	7/1/2014	6/30/2015	STCHG FR PERM LTA 7/1/14
HOUGHTON	LEIGH	A	Instructional Aide	BRET HARTE ELEMENTARY SCH	7/1/2014	6/30/2015	STCHG FR PERM LTA 7/1/14
JACKSON	ROSE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG FR.875, 8/27/14
COCHRANE	ALAN	A	Campus Monitor	JOHN H. STILL - K-8	7/1/2014	6/30/2015	STCHG PERM 7/1/14
FISHER	RYANA	A	Parent Advisor	JOHN H. STILL - K-8	7/1/2014	2/11/2015	STCHG PERM 7/1/14
VANG	LYLE	A	Teacher Assistant, Biling	ELDER CREEK ELEMENTARY SCI	7/1/2014	6/30/2015	STCHG TO .375/TR 7/1/14
SANCHEZ	DESIRAE	B	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .625 8/27/14
MAI	HUNG	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .625, 8/27/14
MINOR	OLIVIA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .625, 8/27/14
MYRICK	WONNIE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .625, 8/27/14
RICHARDS	DANNY	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .625, 8/27/14
RODRIGUEZ	ELIZABETH	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .625, 8/27/14
SIMPSON	ALICE	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG TO .625, 9/2/14
SIMS	TANIKA	A	Bus Attendant	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG TO .625, 9/2/14
MARISCAL	RICARDO	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .6875, 8/27/14
WADE	ADAM	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	8/31/2014	STCHG TO .6875, 8/27/14
WORTHY	SHBRON	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .6875, 8/27/14
MILES	KAREN	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG to .75, 8/27/14
MARTIN	CEDRIC	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
MARTINEZ	JOSE	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
McGLOTHIN	ELMON	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
McINTYRE	DANA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
NGUYEN	HUY	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
NUGENT	CATHLIN	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	2/28/2015	STCHG TO .75, 8/27/14

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
PENA	YOLANDA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	5/31/2015	STCHG TO .75, 8/27/14
PRICE URIBE	ELIZABETH	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	10/31/2014	STCHG TO .75, 8/27/14
RODRIGUEZ	VERONICA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	10/31/2014	STCHG TO .75, 8/27/14
WALTHALL	HERSHELL	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .75, 8/27/14
WITTING	LINDA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .750, 8/27/14
O'LAUGHLIN	SHERRY	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .8125, 8/27/14
PHAN	MINH	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .8125, 8/27/14
RANEY	DEMERIS	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .875, 8/27/14
SAECHAO	NAI	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .875, 8/27/14
SPARKS	GLENDA	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .875, 8/27/14
RITCHESON-FISCHER	KIM	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .875, 8/27/14
SMITH	MISTY	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO .8750, 8/27/14
WELCH	REGINA	A	Bus Driver	TRANSPORTATION SERVICES	9/2/2014	6/30/2015	STCHG TO 1.0 9/2/14
JORLEN	YAMILET	A	Teacher Assistant, Biling	JOHN CABRILLO ELEMENTARY	7/1/2014	6/30/2015	STCHG TO PERM .50, 7/1/14
UNZUETA	MARIA	Q	Teacher Assistant, Biling	JOHN CABRILLO ELEMENTARY	7/1/2014	6/30/2015	STCHG TO PERM .50, 7/1/14
SANCHEZ	NICOLE	B	Bus Driver	TRANSPORTATION SERVICES	7/1/2014	8/31/2014	STCHG TO PERM, 8/30/14
WEST	CARI	A	Bus Driver	TRANSPORTATION SERVICES	7/1/2014	8/31/2014	STCHG TO PERM, 8/30/14
CARLEY	KOY	B	Clerk II	KIT CARSON MIDDLE SCHOOL	8/25/2014	6/30/2015	STCHG PROB/WVG CHG 8/25/14
SHARP	JENNIFER	A	Bus Driver	TRANSPORTATION SERVICES	8/27/2014	6/30/2015	STCHG TO.8125, 8/27/14
HIRABAYASHI HUTCHIN	KELLI	A	Campus Monitor	SAM BRANNAN MIDDLE SCHOOL	7/1/2014	6/30/2015	TR FR WEST CAMPUS, 7/1/14
DURAZO	DEBRA	B	School Office Manager I	NEW JOSEPH BONNHEIM	9/11/2014	2/28/2015	WVGCH/STCHG PROB1/TR 9/11/14
LEY	SARAH	A	Inst Aid, Spec Ed	SPECIAL EDUCATION DEPARTME	9/16/2014	6/30/2015	WVGCHG/TR FR F BACON 9/16/14

LEAVES

ZAPATA	JENNIE	A	Home Visitor HS-EHS Hc	CHILD DEVELOPMENT PROGRAM	9/11/2014	10/6/2014	FMLA LOA UNPD 9/11/14-10/6/14
CALLOWAY	GIA	A	Bus Driver	TRANSPORTATION SERVICES	9/10/2014	10/8/2014	LOA (PD) FMLA/HEALTH 9/10-10/8/14
DANO	RUTH	B	Inst Aid, Spec Ed	CAROLINE WENZEL ELEMENTAR	8/17/2014	9/28/2014	LOA (PD) HE, 8/17/14 - 9/28/14
NAVA	ANDREA	A	Youth Services Specialist	YOUTH DEVELOPMENT	9/9/2014	9/30/2014	LOA (PD) HE, 9/9/14-11/4/14
VELASQUEZ	FRANCINE	A	Home Visitor HS-EHS Hc	CHILD DEVELOPMENT PROGRAM	7/1/2014	8/22/2014	LOA (PD)FMLA HE 6/5-8/22/14
VELASQUEZ	FRANCINE	A	Home Visitor HS-EHS Hc	CHILD DEVELOPMENT PROGRAM	8/23/2014	8/26/2014	LOA (PD)HE 8/23-26/14
MIYAMOTO	JO	A	Office Tchncn II	SPECIAL EDUCATION DEPARTME	6/22/2014	6/30/2014	LOA EXT (PD) FMLA/HE 6/22-30/14
MIYAMOTO	JO	A	Office Tchncn II	SPECIAL EDUCATION DEPARTME	7/1/2014	7/1/2014	LOA EXT (PD) FMLA/HE 6/22-7/1/14
MOORE	YOLANDA	Q	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	5/2/2014	6/30/2014	LOA EXT(UNPD) ED 5/2-6/30/14
MIYAMOTO	JO	A	Office Tchncn II	SPECIAL EDUCATION DEPARTME	7/2/2014	6/30/2015	LOA RTN 7/2/14
VELASQUEZ	FRANCINE	A	Home Visitor HS-EHS Hc	CHILD DEVELOPMENT PROGRAM	8/27/2014	6/30/2015	LOA RTN 8/27/14
VELASQUEZ	FRANCINE	A	Home Visitor HS-EHS Hc	CHILD DEVELOPMENT PROGRAM	6/5/2014	6/30/2014	LOA(PD)FMLA HE 6/5-30/14
JACKSON	LAMARR	B	Educational Assistant	JOHN MORSE THERAPEUTIC	7/1/2014	8/21/2014	EXT ADMIN LOA PD 7/1/14-8/21/14
DIXSON	RUTH	B	Fund Spec	BUDGET SERVICES	8/22/2014	9/5/2014	EXT FMLA LOA PD 8/22/14-9/5/14
DIXSON	RUTH	A	Fund Spec	BUDGET SERVICES	9/6/2014	6/30/2015	RTN FR LOAPD 9/6/14
MOORE	YOLANDA	A	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	7/1/2014	10/31/2014	LOA RTN 7/1/14

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
SEP/RESIGN/RETIRE							
COLCHICO	KATHERINE	B	Inst Aid, Spec Ed	DAVID LUBIN ELEMENTARY SCHC	2/1/2014	6/12/2014	SEP/RESIGN 6/12/14
STUCKS	GITONE	A	Inst Aid, Spec Ed	JOHN BIDWELL ELEMENTARY	7/1/2014	12/12/2014	SEP/RESIGN 12/12/14
BENJAMIN II	MICHAEL	B	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	7/1/2014	8/13/2014	SEP/RESIGN 8/13/14
GALLEGOS	ELI	A	Campus Monitor	ROSA PARKS MIDDLE SCHOOL	7/1/2014	8/29/2014	SEP/RESIGN 8/29/14
ALKEMA	NANCY	A	Inst Aid, Spec Ed	CALIFORNIA MIDDLE SCHOOL	7/1/2014	9/1/2014	SEP/RESIGN 9/1/14
WONG	HO YAN	B	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	7/1/2014	9/5/2014	SEP/RESIGN 9/5/14
KIRK	JAMILLAH	A	School Office Manager I	BRET HARTE ELEMENTARY SCHC	8/11/2014	9/9/2014	SEP/RESIGN 9/9/14
KANEMOTO	DOLORES	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/1/2014	8/6/2014	SEP/RESIGN, 8/6/14
GUTIERREZ	YESENIA	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/1/2014	8/26/2014	SEP/RESIGN, 8/26/14
BURT	PATRICIA	A	Controller-Bookkeeper H	ROSEMONT HIGH SCHOOL	7/1/2014	9/30/2014	SEP/RETIRE 9/30/14
BEVERLY	BARBARA	A	Inst Aid, Spec Ed	FATHER K.B. KENNY	7/1/2014	11/1/2014	SEP/RETIRE 11/1/14
BEVERLY	BARBARA	A	Inst Aid, Spec Ed	WILLIAM LAND ELEMENTARY	7/1/2014	11/1/2014	SEP/RETIRE 11/1/14
DUNHAM	WANDA	A	Inst Aid, Spec Ed	HIRAM W. JOHNSON HIGH SCHOC	7/1/2013	6/13/2014	SEP/RETIRE 6/13/14
CRUZ	ESTELLA	A	Inst Aid, Spec Ed	PARKWAY ELEMENTARY SCHOO	7/1/2014	8/29/2014	SEP/RETIRE 8/29/14
MC INTYRE	BIANCA	B	Educational Assistant	JOHN MORSE THERAPEUTIC	7/1/2014	8/29/2014	RESIGNED JD 8/29/14



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1c

Meeting Date: **October 2, 2014**

Subject: **Approve 2013-14 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions**

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2013-14 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent and subsequently filed with the state. The 2013-14 Year End Financial Report includes, a summary by fund of revenues and expenditures for the period beginning July 1, 2013 and ending June 30, 2014.

Financial Considerations: District revenue and expenditures for the 2013-14 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

Documents Attached:

1. The 2013-14 Year End Report

Estimated Time of Presentation: N / A

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer
Michael Smith, Interim Director III, Fiscal Services

Approved by: José L. Banda, Superintendent

2013-2014 Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2014



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
October 2, 2014

Sacramento City Unified School District

Board of Education

Darrel Woo, President, Area 6
Christina Pritchett, Vice President, Area 3
Jay Hansen, 2nd Vice President, Area 1
Jeff Cuneo, Area 2
Gustavo Arroyo, Area 4
Diana Rodriguez, Area 5
Vacant, Area 7
Asami Saito, Student Board Member

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José L. Banda, Superintendent
Sara Noguchi, Interim Chief Accountability Officer
Olivine Roberts, Ed.D., Chief Academic Officer
Lisa Allen, Interim Chief of Schools
Gerardo Castillo, CPA, Interim Chief Business Officer
Gabe Ross, Chief Communications Officer
Koua Jacklyn Franz, Chief of Staff
Cancy McArn, Assistant Superintendent, Human Resources & Employee Compensation

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Oct 02, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Debra J. Wilkins
Name
Coordinator
Title
(916) 228-2294
Telephone
dwilkins@scoe.net
E-mail Address

For School District:

Gerardo Castillo, CPA
Name
Interim Chief Business Officer
Title
(916) 643-9405
Telephone
gerardo-castillo@scusd.edu
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.55%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
	GANN Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
ICR	Adjusted Appropriations Limit	\$243,211,224.89
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$243,211,224.89
	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.91%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39,984.55	39,853.67	40,501.74	39,306.83	39,306.83	39,986.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	39,984.55	39,853.67	40,501.74	39,306.83	39,306.83	39,986.54
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	34.68	33.83	33.83	34.68	34.68	34.68
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	34.68	33.83	33.83	34.68	34.68	34.68
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	40,019.23	39,887.50	40,535.57	39,341.51	39,341.51	40,021.22
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	1,642.82	1,635.23	1,642.82	1,652.82	1,645.32	1,652.82
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	1,642.82	1,635.23	1,642.82	1,652.82	1,645.32	1,652.82

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	159,772,199.25	301	183,839.33	303	159,588,359.92	305	6,489,290.08		307	153,099,069.84	309
2000 - Classified Salaries	49,708,213.71	311	309,337.62	313	49,398,876.09	315	7,316,337.45		317	42,082,538.64	319
3000 - Employee Benefits (Excluding 3800)	106,058,973.02	321	19,865,621.26	323	86,193,351.76	325	6,680,347.36		327	79,513,004.40	329
4000 - Books, Supplies Equip Replace. (6500)	12,645,149.94	331	10,573.09	333	12,634,576.85	335	2,986,371.07		337	9,648,205.78	339
5000 - Services . . . & 7300 - Indirect Costs	54,148,351.11	341	178,408.45	343	53,969,942.66	345	27,961,584.31		347	26,008,358.35	349
TOTAL					361,785,107.28	365	TOTAL			310,351,177.01	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	127,102,432.71 375
2. Salaries of Instructional Aides Per EC 41011.		2100	8,403,138.26 380
3. STRS.		3101 & 3102	10,330,615.90 382
4. PERS.		3201 & 3202	915,799.08 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,502,136.71 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	39,524,628.88 385
7. Unemployment Insurance.		3501 & 3502	763,196.06 390
8. Workers' Compensation Insurance.		3601 & 3602	3,007,470.90 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	55,105.30 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			192,604,523.80 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,580,655.45 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.			191,023,868.35 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.55%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.55%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	310,351,177.01
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Sacramento City Unified School District • 2013-2014
Unaudited Actuals Summary All Funds

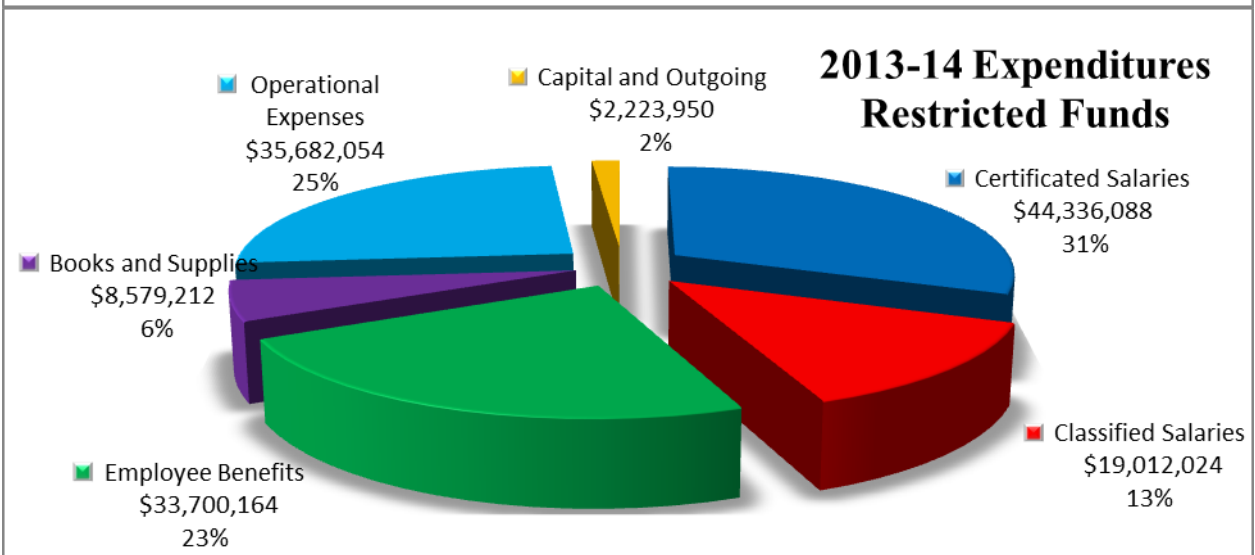
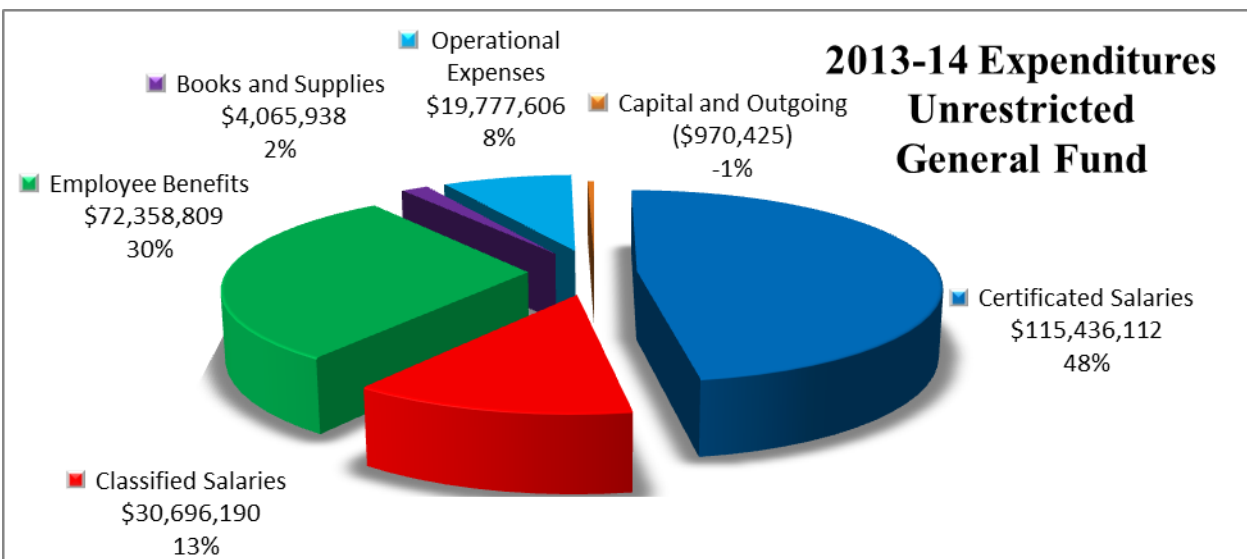
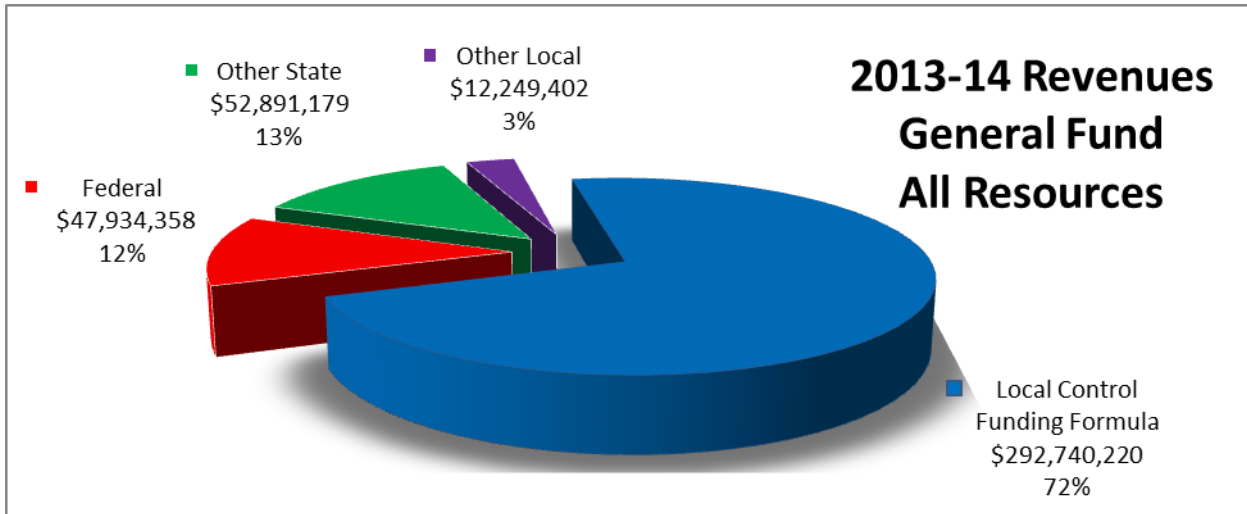
	GENERAL FUND				Charter	Adult		Child	Deferred	General		County School	Capital	Dental	Retiree	Self	Grand Total All Funds
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL	School Fund	Education Fund	Cafeteria Fund	Development Fund	Maintenance Fund	Obligation Bonds Fund	Building Fund	Facilities Fund	Facilities Funds 25, 49, 52	Vision Fund	Benefit Fund	Insurance Fund	
REVENUES																	
LCFF SOURCES	\$292,740,220	\$0	\$0	\$292,740,220	\$11,501,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$304,241,888
FEDERAL REVENUE	\$0	\$8,273,967	\$39,660,391	\$47,934,358	\$172,654	\$3,411,107	\$20,464,174	\$10,539,375	\$0	\$0	\$0	\$0	\$0		\$0		\$82,521,668
OTHER STATE REVENUES	\$8,133,758	\$22,358,574	\$22,398,847	\$52,891,179	\$820,546	\$372,481	\$1,294,074	\$4,954,587	\$0	\$0	\$0	\$0	\$0		\$0		\$60,332,867
OTHER LOCAL REVENUES	\$8,615,626	\$317,735	\$3,316,041	\$12,249,402	\$47,795	\$4,481,058	\$1,010,952	\$2,295,763	\$77	\$0	\$50,345	\$0	\$4,657,784	\$8,356,708	\$23,695,703	\$5,233,700	\$62,079,287
TOTAL REVENUES	\$309,489,604	\$30,950,276	\$65,375,279	\$405,815,159	\$12,542,663	\$8,264,646	\$22,769,200	\$17,789,725	\$77	\$0	\$50,345	\$0	\$4,657,782	\$8,356,708	\$23,695,703	\$5,233,700	\$509,175,708
EXPENDITURES																	
CERTIFICATED SALARIES	\$115,436,112	\$22,553,224	\$21,782,863	\$159,772,199	\$5,385,101	\$2,321,707	\$0	\$6,173,407	\$0	\$0	\$0	\$0	\$0		\$0		\$173,652,414
CLASSIFIED SALARIES	\$30,696,190	\$12,129,018	\$6,883,006	\$49,708,214	\$664,690	\$1,338,632	\$5,788,795	\$4,421,333	\$0	\$0	\$898,612	\$0	\$1,170	\$79,750	\$0	\$150,107	\$63,051,303
EMPLOYEE BENEFITS	\$72,358,809	\$22,142,337	\$11,557,827	\$106,058,973	\$3,015,193	\$2,027,395	\$3,339,667	\$6,532,859	\$0	\$0	\$218,088	\$0	\$250	\$56,616	\$0	\$63,628	\$121,312,669
BOOKS AND SUPPLIES	\$4,065,938	\$892,154	\$7,687,058	\$12,645,150	\$250,709	\$432,377	\$9,339,246	\$323,666	\$197,444	\$0	\$8,436,743	\$0	\$83,714		\$0	\$5,606	\$31,714,655
SERVICES/OTHER OP. EXP.	\$19,777,606	\$20,958,737	\$14,723,317	\$55,459,660	\$1,182,046	\$2,451,703	\$242,544	\$373,073	\$4,203	\$0	\$2,707,529	\$0	\$256,399	\$7,933,800	\$18,146,191	\$4,357,100	\$93,114,248
CAPITAL OUTLAY	\$131,364	\$0	\$200,465	\$331,829	\$0	\$0	\$90,166	\$0	\$9,875	\$0	\$28,694,243	\$0	\$3,597,729		\$0		\$32,723,842
OTHER OUTGO	\$2,216,226	\$0	\$16,780	\$2,233,006	\$0	\$0	\$0	\$0	\$0	\$0	\$78,581,819	\$0	\$3,016,362		\$0		\$83,831,187
INDIRECT/DIRECT SUPPORT	-\$3,318,015	\$302,723	\$1,703,983	-\$1,311,309	\$1,264	\$34,063	\$663,649	\$612,333	\$0	\$0	\$0	\$0	\$0		\$0		\$0
TOTAL EXPENDITURES	\$241,364,230	\$78,978,193	\$64,555,299	\$384,897,722	\$10,499,003	\$8,605,877	\$19,464,067	\$18,436,671	\$211,522	\$0	\$119,537,034	\$0	\$6,955,624	\$8,070,166	\$18,146,191	\$4,576,441	\$599,400,318
OTHER FINANCING SOURCES/USES																	
INTERFUND TRANSFERS IN	\$2,238,962	\$0	\$0	\$2,238,962	\$848,760	\$221,928	\$616	\$0	\$555,960	\$0	\$0	\$0	\$3,105,079		\$0		\$6,971,305
INTERFUND TRANSFERS OUT	-\$1,071,304	\$0	\$0	-\$1,071,304	-\$1,268,096	-\$841,000	\$0	\$0	-\$75,610	\$0	\$0	\$0	-\$3,715,295		\$0		-\$3,256,010
OTHER SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,032,426	\$0	\$0		\$0		\$147,032,426
OTHER USES	-\$51,627,731	\$48,027,432	\$3,600,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$77,565	\$0	\$0		\$0		-\$77,565
TOTAL OTHER SOURCES/USES	-\$50,460,073	\$48,027,432	\$3,600,299	\$1,167,658	-\$419,336	-\$619,072	\$616	\$0	\$480,350	\$0	\$146,954,861	\$0	-\$610,216	\$0	\$0	\$0	\$150,670,156
NET CHANGE IN FUND BALANCE	\$17,665,301	-\$485	\$4,420,279	\$22,085,095	\$1,624,324	-\$960,303	\$3,305,749	-\$646,946	\$268,905	\$0	\$27,468,172	\$0	-\$2,908,058	\$286,542	\$5,549,512	\$657,259	\$56,730,251
BEGINNING BALANCE, JULY 1	\$12,762,450	\$485	\$6,646,410	\$19,409,345	\$1,454,244	\$1,532,115	\$7,856,017	\$1,025,981	\$75,624	\$0	\$20,529,878	\$0	\$20,550,401	-\$260,046	\$17,975,709	\$3,458,384	\$93,607,652
Audit Adjustments/Other Restatements																	\$0
ENDING BALANCE	\$30,427,751	\$0	\$11,066,689	\$41,494,440	\$3,078,568	\$571,812	\$11,161,766	\$379,035	\$344,529	\$0	\$47,998,050	\$0	\$17,642,343	\$26,496	\$23,525,221	\$4,115,643	\$150,337,903
Nonspendable	\$376,113		\$7,517	\$383,630	\$0	\$0	\$393,686	\$800									\$778,116
Restricted	\$0		\$11,059,172	\$11,059,172	\$690,980	\$52,157	\$10,545,128										\$22,347,437
Committed	\$0		\$0	\$0													\$0
Assigned	\$12,174,843		\$0	\$12,174,843	\$2,387,588	\$519,655	\$222,952	\$378,235	\$344,529		\$47,998,050		\$17,642,343	\$26,496	\$23,525,221	\$4,115,643	\$109,335,555
Reserved for Economic Uncertainties	\$13,976,133		\$0	\$13,976,133													\$13,976,133
Unappropriated Fund Balance	\$3,900,662	\$0	\$0	\$3,900,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,900,662

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, QEIA, and No Child Left Behind Title I Program and others.

Revenues and Expenditures – Summary



Expenditures by Object									
			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	292,740,220.05	0.00	292,740,220.05	316,665,340.00	0.00	316,665,340.00	8.2%
2) Federal Revenue		8100-8299	0.00	47,934,357.59	47,934,357.59	0.00	47,850,912.49	47,850,912.49	-0.2%
3) Other State Revenue		8300-8599	8,133,757.83	44,757,421.62	52,891,179.45	7,449,813.00	36,118,839.98	43,568,652.98	-17.6%
4) Other Local Revenue		8600-8799	8,615,626.46	3,633,775.97	12,249,402.43	2,625,315.00	3,925,244.00	6,550,559.00	-46.5%
5) TOTAL, REVENUES			309,489,604.34	96,325,555.18	405,815,159.52	326,740,468.00	87,894,996.47	414,635,464.47	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	115,436,111.57	44,336,087.68	159,772,199.25	125,915,785.45	45,620,150.25	171,535,935.70	7.4%
2) Classified Salaries		2000-2999	30,696,190.14	19,012,023.57	49,708,213.71	34,664,044.00	19,533,716.00	54,197,760.00	9.0%
3) Employee Benefits		3000-3999	72,358,809.40	33,700,163.62	106,058,973.02	85,525,377.68	36,930,456.63	122,455,834.31	15.5%
4) Books and Supplies		4000-4999	4,065,937.54	8,579,212.40	12,645,149.94	6,346,543.31	12,142,806.79	18,489,350.10	46.2%
5) Services and Other Operating Expenditures		5000-5999	19,777,605.70	35,682,054.48	55,459,660.18	21,082,869.68	31,598,569.29	52,681,438.97	-5.0%
6) Capital Outlay		6000-6999	131,364.43	200,464.85	331,829.28	86,193.84	662,674.00	748,867.84	125.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,216,225.61	16,779.98	2,233,005.59	3,061,382.55	5,283.00	3,066,665.55	37.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,318,014.63)	2,006,705.56	(1,311,309.07)	(3,436,016.00)	2,125,012.00	(1,311,004.00)	0.0%
9) TOTAL, EXPENDITURES			241,364,229.76	143,533,492.14	384,897,721.90	273,246,180.51	148,618,667.96	421,864,848.47	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,125,374.58	(47,207,936.96)	20,917,437.62	53,494,287.49	(60,723,671.49)	(7,229,384.00)	-134.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,238,962.07	0.00	2,238,962.07	1,189,639.00	0.00	1,189,639.00	-46.9%
b) Transfers Out		7600-7629	1,071,304.17	0.00	1,071,304.17	34,874.00	0.00	34,874.00	-96.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(51,627,731.49)	51,627,731.49	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,460,073.59)	51,627,731.49	1,167,657.90	(51,159,013.49)	52,313,778.49	1,154,765.00	-1.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,665,300.99	4,419,794.53	22,085,095.52	2,335,274.00	(8,409,893.00)	(6,074,619.00)	-127.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
2) Ending Balance, June 30 (E + F1e)			30,427,751.05	11,066,689.27	41,494,440.32	32,763,025.05	2,656,796.27	35,419,821.32	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	127,301.31	0.00	127,301.31	320,000.00	0.00	320,000.00	151.4%
Prepaid Expenditures		9713	23,811.66	7,517.00	31,328.66	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,059,172.27	11,059,172.27	0.00	2,656,796.27	2,656,796.27	-76.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,174,843.08	0.00	12,174,843.08	14,341,230.05	0.00	14,341,230.05	17.8%
Donations - School Sites	0000	9780	902,466.15		902,466.15				
Regional Occupational Program	0000	9780	329,686.66		329,686.66				
Lost Books - School Sites	0000	9780	21,127.38		21,127.38				
ARE for Testing	0000	9780	25,505.44		25,505.44				
CA English Language Dev. T - CELDT	0000	9780	11,392.49		11,392.49				
Dedicated Amount Towards OPEB	0000	9780	3,000,000.00		3,000,000.00				
POs Brought Forward/Carryover	0000	9780	1,823,156.52		1,823,156.52				
Buy Down 5 Days of Vac Liab	0000	9780	926,000.00		926,000.00				
Replace Outdated Trans Equip.	0000	9780	1,000,000.00		1,000,000.00				
Technology Upgrades Software & Equip	0000	9780	500,000.00		500,000.00				
K-3 Class Size Reduction for FY15-16	0000	9780	3,500,000.00		3,500,000.00				
Lottery - Career and Tech	1100	9780	135,508.44		135,508.44				
Donations - Schools Sites	0000	9780				902,466.15		902,466.15	
Regional Occupational Program	0000	9780				329,686.66		329,686.66	
Lost Books - School Sites	0000	9780				21,127.38		21,127.38	
ARE for Testing	0000	9780				25,505.44		25,505.44	
CA English Language DT - CELDT	0000	9780				11,392.49		11,392.49	
Dedicated Towards OPEB	0000	9780				2,000,000.00		2,000,000.00	
POs Brought Forward/Carryover	0000	9780				1,823,156.52		1,823,156.52	
Buy Down 5 Days of Vacation Liab.	0000	9780				926,000.00		926,000.00	
Replace Outdated Trans. Equip.	0000	9780				1,000,000.00		1,000,000.00	
Technology Upgrades Software/Equip.	0000	9780				500,000.00		500,000.00	
K-3 Class Size Reduction FY 15-16	0000	9780				3,500,000.00		3,500,000.00	
Pending Negotiations	0000	9780				3,260,554.97		3,260,554.97	
Lottery - Career and Tech	1100	9780				41,340.44		41,340.44	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,976,133.00	0.00	13,976,133.00	13,976,133.00	0.00	13,976,133.00	0.0%
Unassigned/Unappropriated Amount		9790	3,900,662.00	0.00	3,900,662.00	3,900,662.00	0.00	3,900,662.00	0.0%

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,315,822.47	(9,964,957.31)	16,350,865.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	261,401.01	143,208.30	404,609.31				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	38,648,500.54	12,418,932.02	51,067,432.56				
4) Due from Grantor Government		9290	901,623.22	17,978,276.39	18,879,899.61				
5) Due from Other Funds		9310	992,830.72	11,775.57	1,004,606.29				
6) Stores		9320	127,301.31	0.00	127,301.31				
7) Prepaid Expenditures		9330	23,811.66	7,517.00	31,328.66				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			67,496,290.93	20,594,751.97	88,091,042.90				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	7,356,106.11	7,070,959.07	14,427,065.18				
2) Due to Grantor Governments		9590	0.00	31,956.89	31,956.89				
3) Due to Other Funds		9610	3,712,433.77	81,930.50	3,794,364.27				
4) Current Loans		9640	26,000,000.00	0.00	26,000,000.00				
5) Unearned Revenue		9650	0.00	2,343,216.24	2,343,216.24				
6) TOTAL, LIABILITIES			37,068,539.88	9,528,062.70	46,596,602.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			30,427,751.05	11,066,689.27	41,494,440.32				

			2013-14 Unaudited Actuals			2014-15 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	184,550,420.00	0.00	184,550,420.00	221,221,028.00	0.00	221,221,028.00	19.9%
Education Protection Account State Aid - Current Year		8012	45,665,981.00	0.00	45,665,981.00	38,697,680.00	0.00	38,697,680.00	-15.3%
State Aid - Prior Years		8019	3,172,140.11	0.00	3,172,140.11	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	757,716.71	0.00	757,716.71	756,229.00	0.00	756,229.00	-0.2%
Timber Yield Tax		8022	33.51	0.00	33.51	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	54,311,753.83	0.00	54,311,753.83	53,779,080.34	0.00	53,779,080.34	-1.0%
Unsecured Roll Taxes		8042	2,348,831.89	0.00	2,348,831.89	2,032,330.00	0.00	2,032,330.00	-13.5%
Prior Years' Taxes		8043	(125,958.21)	0.00	(125,958.21)	146,660.00	0.00	146,660.00	-216.4%
Supplemental Taxes		8044	828,795.30	0.00	828,795.30	627,635.00	0.00	627,635.00	-24.3%
Education Revenue Augmentation Fund (ERAF)		8045	5,351,414.70	0.00	5,351,414.70	5,698,479.00	0.00	5,698,479.00	6.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,851,182.76	0.00	2,851,182.76	923,995.66	0.00	923,995.66	-67.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,443.04	0.00	7,443.04	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			299,719,754.64	0.00	299,719,754.64	323,883,117.00	0.00	323,883,117.00	8.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,979,534.59)	0.00	(6,979,534.59)	(7,217,777.00)	0.00	(7,217,777.00)	3.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			292,740,220.05	0.00	292,740,220.05	316,665,340.00	0.00	316,665,340.00	8.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,273,967.00	8,273,967.00	0.00	8,092,235.00	8,092,235.00	-2.2%
Special Education Discretionary Grants		8182	0.00	1,795,662.53	1,795,662.53	0.00	1,197,005.00	1,197,005.00	-33.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		22,224,337.96	22,224,337.96		20,079,387.27	20,079,387.27	-9.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		31,143.29	31,143.29		31,282.00	31,282.00	0.4%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,471,042.10	3,471,042.10		3,607,192.00	3,607,192.00	3.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		746,742.40	746,742.40		1,045,346.00	1,045,346.00	40.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		6,738,119.90	6,738,119.90		6,645,598.00	6,645,598.00	-1.4%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		456,348.00	456,348.00		456,348.00	456,348.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		471,033.77	471,033.77		58,000.00	58,000.00	-87.7%
All Other Federal Revenue	All Other	8290	0.00	3,725,960.64	3,725,960.64	0.00	6,638,519.22	6,638,519.22	78.2%
TOTAL, FEDERAL REVENUE			0.00	47,934,357.59	47,934,357.59	0.00	47,850,912.49	47,850,912.49	-0.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		22,346,893.00	22,346,893.00		20,264,791.98	20,264,791.98	-9.3%
Prior Years	6500	8319		11,681.00	11,681.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,434,039.00	0.00	1,434,039.00	1,434,039.00	0.00	1,434,039.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,156,878.29	1,712,229.15	7,869,107.44	6,003,838.00	1,430,590.00	7,434,428.00	-5.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,217,891.75	6,217,891.75		6,217,892.00	6,217,892.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		348,490.39	348,490.39		1,009,098.00	1,009,098.00	189.6%
California Clean Energy Jobs Act	6230	8590		617,873.00	617,873.00		617,873.00	617,873.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		3,828,900.00	3,828,900.00		3,045,000.00	3,045,000.00	-20.5%
Common Core State Standards Implementation	7405	8590		8,565,631.00	8,565,631.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	542,840.54	1,107,832.33	1,650,672.87	11,936.00	3,533,595.00	3,545,531.00	114.8%
TOTAL, OTHER STATE REVENUE			8,133,757.83	44,757,421.62	52,891,179.45	7,449,813.00	36,118,839.98	43,568,652.98	-17.6%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	37,791.80	0.00	37,791.80	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,488,774.27	10,000.00	1,498,774.27	600,000.00	0.00	600,000.00	-60.0%
Interest		8660	53,545.64	0.00	53,545.64	100,000.00	0.00	100,000.00	86.8%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,685,170.34	0.00	1,685,170.34	272,000.00	0.00	272,000.00	-83.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	403,751.70	0.00	403,751.70	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,056,228.71	3,623,775.97	6,680,004.68	116,000.00	3,925,244.00	4,041,244.00	-39.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,890,364.00	0.00	1,890,364.00	1,537,315.00	0.00	1,537,315.00	-18.7%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,615,626.46	3,633,775.97	12,249,402.43	2,625,315.00	3,925,244.00	6,550,559.00	-46.5%
TOTAL, REVENUES			309,489,604.34	96,325,555.18	405,815,159.52	326,740,468.00	87,894,996.47	414,635,464.47	2.2%

			2013-14 Unaudited Actuals			2014-15 Budget			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	100,656,272.85	27,363,933.51	128,020,206.36	108,701,942.88	30,920,191.86	139,622,134.74	9.1%
Certificated Pupil Support Salaries		1200	1,347,738.37	6,209,439.07	7,557,177.44	3,346,447.57	4,189,627.00	7,536,074.57	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	12,441,150.96	3,584,004.39	16,025,155.35	12,686,556.00	3,122,706.84	15,809,262.84	-1.3%
Other Certificated Salaries		1900	990,949.39	7,178,710.71	8,169,660.10	1,180,839.00	7,387,624.55	8,568,463.55	4.9%
TOTAL, CERTIFICATED SALARIES			115,436,111.57	44,336,087.68	159,772,199.25	125,915,785.45	45,620,150.25	171,535,935.70	7.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,045,796.39	7,628,790.95	8,674,587.34	1,079,866.00	8,687,700.00	9,767,566.00	12.6%
Classified Support Salaries		2200	12,968,139.19	5,919,783.15	18,887,922.34	14,444,352.00	6,113,513.00	20,557,865.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	3,836,653.66	2,151,856.44	5,988,510.10	4,065,785.00	2,007,890.00	6,073,675.00	1.4%
Clerical, Technical and Office Salaries		2400	11,831,380.44	1,835,866.56	13,667,247.00	13,633,061.00	1,896,139.00	15,529,200.00	13.6%
Other Classified Salaries		2900	1,014,220.46	1,475,726.47	2,489,946.93	1,440,980.00	828,474.00	2,269,454.00	-8.9%
TOTAL, CLASSIFIED SALARIES			30,696,190.14	19,012,023.57	49,708,213.71	34,664,044.00	19,533,716.00	54,197,760.00	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,421,829.33	3,484,743.98	12,906,573.31	11,831,856.98	4,171,725.34	16,003,582.32	24.0%
PERS		3201-3202	3,212,235.56	2,087,967.92	5,300,203.48	3,473,809.00	2,016,945.00	5,490,754.00	3.6%
OASDI/Medicare/Alternative		3301-3302	3,906,354.23	2,123,751.78	6,030,106.01	4,196,022.00	2,106,256.00	6,302,278.00	4.5%
Health and Welfare Benefits		3401-3402	38,405,827.51	17,793,373.00	56,199,200.51	47,095,958.70	20,536,321.29	67,632,279.99	20.3%
Unemployment Insurance		3501-3502	798,756.59	332,871.82	1,131,628.41	97,161.00	47,027.00	144,188.00	-87.3%
Workers' Compensation		3601-3602	3,229,123.83	1,400,175.35	4,629,299.18	3,457,437.00	1,363,624.00	4,821,061.00	4.1%
OPEB, Allocated		3701-3702	13,283,755.44	6,433,654.81	19,717,410.25	15,271,913.00	6,650,492.00	21,922,405.00	11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100,926.91	43,624.96	144,551.87	101,220.00	38,066.00	139,286.00	-3.6%
TOTAL, EMPLOYEE BENEFITS			72,358,809.40	33,700,163.62	106,058,973.02	85,525,377.68	36,930,456.63	122,455,834.31	15.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,485.67	657,761.13	665,246.80	392,552.00	2,520,433.00	2,912,985.00	337.9%
Books and Other Reference Materials		4200	27,460.35	54,238.98	81,699.33	129,033.00	96,297.27	225,330.27	175.8%
Materials and Supplies		4300	3,220,932.74	4,857,978.91	8,078,911.65	5,080,449.33	8,628,218.43	13,708,667.76	69.7%
Noncapitalized Equipment		4400	810,058.78	3,009,233.38	3,819,292.16	744,508.98	897,858.09	1,642,367.07	-57.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,065,937.54	8,579,212.40	12,645,149.94	6,346,543.31	12,142,806.79	18,489,350.10	46.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	644,669.70	28,788,719.12	29,433,388.82	110,000.00	22,525,940.44	22,635,940.44	-23.1%
Travel and Conferences		5200	209,206.97	534,574.93	743,781.90	162,196.65	176,217.00	338,413.65	-54.5%
Dues and Memberships		5300	105,168.00	9,109.90	114,277.90	58,490.00	2,100.00	60,590.00	-47.0%
Insurance		5400 - 5450	1,852,091.83	350.00	1,852,441.83	1,887,460.00	0.00	1,887,460.00	1.9%
Operations and Housekeeping Services		5500	8,267,320.64	19,806.89	8,287,127.53	9,614,391.00	0.00	9,614,391.00	16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,719,529.77	959,008.41	2,678,538.18	1,545,221.63	329,980.00	1,875,201.63	-30.0%
Transfers of Direct Costs		5710	(444,857.30)	444,857.30	0.00	21,647.00	(21,647.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(836,043.08)	(9,704.64)	(845,747.72)	(895,775.00)	(24,500.00)	(920,275.00)	8.8%
Professional/Consulting Services and Operating Expenditures		5800	7,885,750.54	4,908,835.06	12,794,585.60	7,957,782.40	8,583,315.85	16,541,098.25	29.3%
Communications		5900	374,768.63	26,497.51	401,266.14	621,456.00	27,163.00	648,619.00	61.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,777,605.70	35,682,054.48	55,459,660.18	21,082,869.68	31,598,569.29	52,681,438.97	-5.0%

			2013-14 Unaudited Actuals			2014-15 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	86,114.28	14,858.94	100,973.22	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	28,751.00	49,686.33	78,437.33	5,149.62	517,674.00	522,823.62	566.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,499.15	135,919.58	152,418.73	33,455.00	145,000.00	178,455.00	17.1%
Equipment Replacement		6500	0.00	0.00	0.00	47,589.22	0.00	47,589.22	New
TOTAL, CAPITAL OUTLAY			131,364.43	200,464.85	331,829.28	86,193.84	662,674.00	748,867.84	125.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	48,507.00	0.00	48,507.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	187,423.00	0.00	187,423.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	479,882.73	1,605.55	481,488.28	3,061,382.55	0.00	3,061,382.55	535.8%
Other Debt Service - Principal		7439	1,500,412.88	15,174.43	1,515,587.31	0.00	5,283.00	5,283.00	-99.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,216,225.61	16,779.98	2,233,005.59	3,061,382.55	5,283.00	3,066,665.55	37.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,006,705.56)	2,006,705.56	0.00	(2,125,012.00)	2,125,012.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,311,309.07)	0.00	(1,311,309.07)	(1,311,004.00)	0.00	(1,311,004.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,318,014.63)	2,006,705.56	(1,311,309.07)	(3,436,016.00)	2,125,012.00	(1,311,004.00)	0.0%
TOTAL, EXPENDITURES			241,364,229.76	143,533,492.14	384,897,721.90	273,246,180.51	148,618,667.96	421,864,848.47	9.6%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,238,962.07	0.00	2,238,962.07	1,189,639.00	0.00	1,189,639.00	-46.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,238,962.07	0.00	2,238,962.07	1,189,639.00	0.00	1,189,639.00	-46.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,071,304.17	0.00	1,071,304.17	34,874.00	0.00	34,874.00	-96.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,071,304.17	0.00	1,071,304.17	34,874.00	0.00	34,874.00	-96.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(51,627,731.49)	51,627,731.49	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(51,627,731.49)	51,627,731.49	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(50,460,073.59)	51,627,731.49	1,167,657.90	(51,159,013.49)	52,313,778.49	1,154,765.00	-1.1%

			2013-14 Unaudited Actuals			2014-15 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	292,740,220.05	0.00	292,740,220.05	316,665,340.00	0.00	316,665,340.00	0.0%
2) Federal Revenue		8100-8299	0.00	47,934,357.59	47,934,357.59	0.00	47,850,912.49	47,850,912.49	0.0%
3) Other State Revenue		8300-8599	8,133,757.83	44,757,421.62	52,891,179.45	7,449,813.00	36,118,839.98	43,568,652.98	0.0%
4) Other Local Revenue		8600-8799	8,615,626.46	3,633,775.97	12,249,402.43	2,625,315.00	3,925,244.00	6,550,559.00	0.0%
5) TOTAL, REVENUES			309,489,604.34	96,325,555.18	405,815,159.52	326,740,468.00	87,894,996.47	414,635,464.47	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	153,501,248.60	94,707,223.35	248,208,471.95	170,640,520.70	101,062,967.96	271,703,488.66	9.5%
2) Instruction - Related Services	2000-2999		31,742,836.22	18,705,786.34	50,448,622.56	36,767,408.43	17,973,869.66	54,741,278.09	8.5%
3) Pupil Services	3000-3999		13,921,691.87	18,057,430.30	31,979,122.17	17,753,508.70	16,380,945.70	34,134,454.40	6.7%
4) Ancillary Services	4000-4999		1,656,831.49	176,054.48	1,832,885.97	1,533,698.92	139,830.64	1,673,529.56	-8.7%
5) Community Services	5000-5999		147,359.23	440.96	147,800.19	6,806.00	0.00	6,806.00	-95.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,548,233.61	2,258,451.65	16,806,685.26	14,366,634.29	2,126,012.00	16,492,646.29	-1.9%
8) Plant Services	8000-8999		23,629,803.13	9,611,325.08	33,241,128.21	29,116,220.92	10,929,759.00	40,045,979.92	20.5%
9) Other Outgo	9000-9999		2,216,225.61	16,779.98	2,233,005.59	3,061,382.55	5,283.00	3,066,665.55	37.3%
10) TOTAL, EXPENDITURES			241,364,229.76	143,533,492.14	384,897,721.90	273,246,180.51	148,618,667.96	421,864,848.47	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,125,374.58	(47,207,936.96)	20,917,437.62	53,494,287.49	(60,723,671.49)	(7,229,384.00)	-134.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	2,238,962.07	0.00	2,238,962.07	1,189,639.00	0.00	1,189,639.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	1,071,304.17	0.00	1,071,304.17	34,874.00	0.00	34,874.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,627,731.49)	51,627,731.49	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,460,073.59)	51,627,731.49	1,167,657.90	(51,159,013.49)	52,313,778.49	1,154,765.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,665,300.99	4,419,794.53	22,085,095.52	2,335,274.00	(8,409,893.00)	(6,074,619.00)	-127.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,762,450.06	6,646,894.74	19,409,344.80	30,427,751.05	11,066,689.27	41,494,440.32	113.8%
2) Ending Balance, June 30 (E + F1e)			30,427,751.05	11,066,689.27	41,494,440.32	32,763,025.05	2,656,796.27	35,419,821.32	-14.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	127,301.31	0.00	127,301.31	320,000.00	0.00	320,000.00	151.4%
Prepaid Expenditures		9713	23,811.66	7,517.00	31,328.66	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,059,172.27	11,059,172.27	0.00	2,656,796.27	2,656,796.27	-76.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,174,843.08	0.00	12,174,843.08	14,341,230.05	0.00	14,341,230.05	17.8%
Donations - School Sites	0000	9780	902,466.15		902,466.15				
Regional Occupational Program	0000	9780	329,686.66		329,686.66				
Lost Books - School Sites	0000	9780	21,127.38		21,127.38				
ARE for Testing	0000	9780	25,505.44		25,505.44				
CA English Language Dev. T - CELDT	0000	9780	11,392.49		11,392.49				
Dedicated Amount Towards OPEB	0000	9780	3,000,000.00		3,000,000.00				
POs Brought Forward/Carryover	0000	9780	1,823,156.52		1,823,156.52				
Buy Down 5 Days of Vac Liab	0000	9780	926,000.00		926,000.00				
Replace Outdated Trans Equip.	0000	9780	1,000,000.00		1,000,000.00				
Technology Upgrades Software & Equip	0000	9780	500,000.00		500,000.00				
K-3 Class Size Reduction for FY15-16	0000	9780	3,500,000.00		3,500,000.00				
Lottery - Career and Tech	1100	9780	135,508.44		135,508.44				
Donations - Schools Sites	0000	9780				902,466.15		902,466.15	
Regional Occupational Program	0000	9780				329,686.66		329,686.66	
Lost Books - School Sites	0000	9780				21,127.38		21,127.38	
ARE for Testing	0000	9780				25,505.44		25,505.44	
CA English Language DT - CELDT	0000	9780				11,392.49		11,392.49	
Dedicated Towards OPEB	0000	9780				2,000,000.00		2,000,000.00	
POs Brought Forward/Carryover	0000	9780				1,823,156.52		1,823,156.52	
Buy Down 5 Days of Vacation Liab.	0000	9780				926,000.00		926,000.00	
Replace Outdated Trans. Equip.	0000	9780				1,000,000.00		1,000,000.00	
Technology Upgrades Software/Equip.	0000	9780				500,000.00		500,000.00	
K-3 Class Size Reduction FY 15-16	0000	9780				3,500,000.00		3,500,000.00	
Pending Negotiations	0000	9780				3,260,554.97		3,260,554.97	
Lottery - Career and Tech	1100	9780				41,340.44		41,340.44	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,976,133.00	0.00	13,976,133.00	13,976,133.00	0.00	13,976,133.00	0.0%
Unassigned/Unappropriated Amount		9790	3,900,662.00	0.00	3,900,662.00	3,900,662.00	0.00	3,900,662.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	332,689.16	190,564.16
6230	California Clean Energy Jobs Act	617,873.00	0.00
6300	Lottery: Instructional Materials	78,848.85	28,953.85
6512	Special Ed: Mental Health Services	1,271,344.49	271,344.49
7400	Quality Education Investment Act	530,813.71	530,813.71
7405	Common Core State Standards Implementation	7,820,925.39	1,220,925.39
9010	Other Restricted Local	406,677.67	414,194.67
Total, Restricted Balance		11,059,172.27	2,656,796.27

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,501,668.00	13,275,325.00	15.4%
2) Federal Revenue		8100-8299	172,653.99	191,624.00	11.0%
3) Other State Revenue		8300-8599	820,546.39	250,913.00	-69.4%
4) Other Local Revenue		8600-8799	47,794.81	0.00	-100.0%
5) TOTAL, REVENUES			12,542,663.19	13,717,862.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,385,100.87	5,990,385.00	11.2%
2) Classified Salaries		2000-2999	664,689.94	752,264.00	13.2%
3) Employee Benefits		3000-3999	3,015,193.17	3,739,884.63	24.0%
4) Books and Supplies		4000-4999	250,709.08	333,149.07	32.9%
5) Services and Other Operating Expenditures		5000-5999	1,182,046.47	1,301,678.00	10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,263.61	0.00	-100.0%
9) TOTAL, EXPENDITURES			10,499,003.14	12,117,360.70	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,043,660.05	1,600,501.30	-21.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	848,759.80	0.00	-100.0%
b) Transfers Out		7600-7629	1,268,096.00	1,189,639.00	-6.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(419,336.20)	(1,189,639.00)	183.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,624,323.85	410,862.30	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,244.18	3,078,568.03	111.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,244.18	3,078,568.03	111.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,244.18	3,078,568.03	111.7%
2) Ending Balance, June 30 (E + F1e)			3,078,568.03	3,489,430.33	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	690,979.92	690,979.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,387,588.11	2,798,450.41	17.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(556,206.56)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,816.07		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,597,440.64		
4) Due from Grantor Government		9290	102,580.66		
5) Due from Other Funds		9310	2,389,117.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,534,748.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	180,308.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	245,507.86		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	30,363.65		
6) TOTAL, LIABILITIES			456,180.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,078,568.03		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,211,811.00	11,963,433.00	65.9%
Education Protection Account State Aid - Current Year		8012	1,966,771.00	1,311,892.00	-33.3%
State Aid - Prior Years		8019	59,116.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,263,970.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,501,668.00	13,275,325.00	15.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	172,653.99	191,624.00	11.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			172,653.99	191,624.00	11.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	44,217.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	266,512.39	250,913.00	-5.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	167,175.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	342,642.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			820,546.39	250,913.00	-69.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,563.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	46,231.81	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,794.81	0.00	-100.0%
TOTAL, REVENUES			12,542,663.19	13,717,862.00	9.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,748,814.27	5,324,464.00	12.1%
Certificated Pupil Support Salaries		1200	64,681.50	135,254.00	109.1%
Certificated Supervisors' and Administrators' Salaries		1300	536,877.73	530,667.00	-1.2%
Other Certificated Salaries		1900	34,727.37	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			5,385,100.87	5,990,385.00	11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,316.68	94,190.00	732.3%
Classified Support Salaries		2200	279,640.16	272,447.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	333,966.76	330,946.00	-0.9%
Other Classified Salaries		2900	39,766.34	54,681.00	37.5%
TOTAL, CLASSIFIED SALARIES			664,689.94	752,264.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	444,567.42	550,007.07	23.7%
PERS		3201-3202	67,778.28	75,662.00	11.6%
OASDI/Medicare/Alternative		3301-3302	126,462.51	141,495.00	11.9%
Health and Welfare Benefits		3401-3402	1,633,618.77	2,139,275.20	31.0%
Unemployment Insurance		3501-3502	32,972.46	4,093.00	-87.6%
Workers' Compensation		3601-3602	132,696.86	144,576.00	9.0%
OPEB, Allocated		3701-3702	573,364.28	680,844.36	18.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,732.59	3,932.00	5.3%
TOTAL, EMPLOYEE BENEFITS			3,015,193.17	3,739,884.63	24.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	29,657.17	113,088.49	281.3%
Books and Other Reference Materials		4200	11,421.91	24,500.00	114.5%
Materials and Supplies		4300	145,687.13	153,868.75	5.6%
Noncapitalized Equipment		4400	63,942.87	41,691.83	-34.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,709.08	333,149.07	32.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,619.24	18,500.00	300.5%
Dues and Memberships		5300	5,956.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	274,459.36	304,108.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,693.35	31,399.00	17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	798,809.57	828,725.00	3.7%
Professional/Consulting Services and Operating Expenditures		5800	67,930.35	107,844.00	58.8%
Communications		5900	3,578.60	11,102.00	210.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,182,046.47	1,301,678.00	10.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,263.61	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,263.61	0.00	-100.0%
TOTAL, EXPENDITURES			10,499,003.14	12,117,360.70	15.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	848,759.80	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			848,759.80	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,268,096.00	1,189,639.00	-6.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,268,096.00	1,189,639.00	-6.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(419,336.20)	(1,189,639.00)	183.7%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,501,668.00	13,275,325.00	15.4%
2) Federal Revenue		8100-8299	172,653.99	191,624.00	11.0%
3) Other State Revenue		8300-8599	820,546.39	250,913.00	-69.4%
4) Other Local Revenue		8600-8799	47,794.81	0.00	-100.0%
5) TOTAL, REVENUES			12,542,663.19	13,717,862.00	9.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,425,575.53	8,880,373.35	19.6%
2) Instruction - Related Services	2000-2999		1,919,356.53	1,394,846.36	-27.3%
3) Pupil Services	3000-3999		174,091.64	337,439.59	93.8%
4) Ancillary Services	4000-4999		3,426.92	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,263.61	482,966.00	38121.1%
8) Plant Services	8000-8999		975,288.91	1,021,735.40	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,499,003.14	12,117,360.70	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,043,660.05	1,600,501.30	-21.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	848,759.80	0.00	0.0%
b) Transfers Out		7600-7629	1,268,096.00	1,189,639.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(419,336.20)	(1,189,639.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,624,323.85	410,862.30	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,244.18	3,078,568.03	111.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,244.18	3,078,568.03	111.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,244.18	3,078,568.03	111.7%
2) Ending Balance, June 30 (E + F1e)			3,078,568.03	3,489,430.33	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	690,979.92	690,979.92	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,387,588.11	2,798,450.41	17.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,411,106.94	2,420,636.00	-29.0%
3) Other State Revenue		8300-8599	372,481.00	200,000.00	-46.3%
4) Other Local Revenue		8600-8799	4,481,058.41	4,722,000.00	5.4%
5) TOTAL, REVENUES			8,264,646.35	7,342,636.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,321,706.81	1,936,273.52	-16.6%
2) Classified Salaries		2000-2999	1,338,632.36	1,376,664.00	2.8%
3) Employee Benefits		3000-3999	2,027,394.51	1,963,833.78	-3.1%
4) Books and Supplies		4000-4999	432,377.26	312,277.87	-27.8%
5) Services and Other Operating Expenditures		5000-5999	2,451,703.21	1,745,219.83	-28.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,063.44	43,241.00	26.9%
9) TOTAL, EXPENDITURES			8,605,877.59	7,377,510.00	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(341,231.24)	(34,874.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	221,928.37	34,874.00	-84.3%
b) Transfers Out		7600-7629	841,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(619,071.63)	34,874.00	-105.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(960,302.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,115.41	571,812.54	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,115.41	571,812.54	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,115.41	571,812.54	-62.7%
2) Ending Balance, June 30 (E + F1e)			571,812.54	571,812.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,156.85	52,156.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	519,655.69	519,655.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,270,315.53)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,357,869.02		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	607,293.15		
4) Due from Grantor Government		9290	792,512.91		
5) Due from Other Funds		9310	457,617.47		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			944,977.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	339,131.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,823.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,209.70		
6) TOTAL, LIABILITIES			373,164.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			571,812.54		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	749,533.56	865,500.00	15.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,661,573.38	1,555,136.00	-41.6%
TOTAL, FEDERAL REVENUE			3,411,106.94	2,420,636.00	-29.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	372,481.00	200,000.00	-46.3%
TOTAL, OTHER STATE REVENUE			372,481.00	200,000.00	-46.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(998.89)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,089,202.02	3,397,000.00	10.0%
Interagency Services		8677	80,658.70	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,312,196.58	1,325,000.00	1.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,481,058.41	4,722,000.00	5.4%
TOTAL, REVENUES			8,264,646.35	7,342,636.00	-11.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,911,918.24	1,713,070.52	-10.4%
Certificated Pupil Support Salaries		1200	97,052.98	96,428.00	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	312,735.59	126,775.00	-59.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,321,706.81	1,936,273.52	-16.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	251,865.35	253,243.00	0.5%
Classified Support Salaries		2200	528,940.01	522,207.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	80,186.80	247,569.00	208.7%
Clerical, Technical and Office Salaries		2400	382,106.79	267,723.00	-29.9%
Other Classified Salaries		2900	95,533.41	85,922.00	-10.1%
TOTAL, CLASSIFIED SALARIES			1,338,632.36	1,376,664.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	184,544.61	180,018.78	-2.5%
PERS		3201-3202	141,525.25	140,796.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	128,553.70	130,873.00	1.8%
Health and Welfare Benefits		3401-3402	1,108,268.82	1,069,992.00	-3.5%
Unemployment Insurance		3501-3502	17,893.53	1,680.00	-90.6%
Workers' Compensation		3601-3602	80,871.67	73,299.00	-9.4%
OPEB, Allocated		3701-3702	363,522.95	364,527.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,213.98	2,648.00	19.6%
TOTAL, EMPLOYEE BENEFITS			2,027,394.51	1,963,833.78	-3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	415,321.82	312,277.87	-24.8%
Noncapitalized Equipment		4400	17,055.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			432,377.26	312,277.87	-27.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	214,504.02	165,719.83	-22.7%
Travel and Conferences		5200	9,576.05	0.00	-100.0%
Dues and Memberships		5300	4,665.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	222,003.05	221,000.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,967.02	50,000.00	-18.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,939,343.72	1,301,000.00	-32.9%
Communications		5900	644.35	7,500.00	1064.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,451,703.21	1,745,219.83	-28.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,063.44	43,241.00	26.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,063.44	43,241.00	26.9%
TOTAL, EXPENDITURES			8,605,877.59	7,377,510.00	-14.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	221,928.37	34,874.00	-84.3%
(a) TOTAL, INTERFUND TRANSFERS IN			221,928.37	34,874.00	-84.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	841,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			841,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(619,071.63)	34,874.00	-105.6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,411,106.94	2,420,636.00	-29.0%
3) Other State Revenue		8300-8599	372,481.00	200,000.00	-46.3%
4) Other Local Revenue		8600-8799	4,481,058.41	4,722,000.00	5.4%
5) TOTAL, REVENUES			8,264,646.35	7,342,636.00	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,878,633.32	4,798,641.59	-18.4%
2) Instruction - Related Services	2000-2999		1,467,948.46	1,315,819.37	-10.4%
3) Pupil Services	3000-3999		690,838.86	706,603.04	2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,063.44	43,241.00	26.9%
8) Plant Services	8000-8999		534,393.51	513,205.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,605,877.59	7,377,510.00	-14.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(341,231.24)	(34,874.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	221,928.37	34,874.00	0.0%
b) Transfers Out		7600-7629	841,000.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(619,071.63)	34,874.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(960,302.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,115.41	571,812.54	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,115.41	571,812.54	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,115.41	571,812.54	-62.7%
2) Ending Balance, June 30 (E + F1e)			571,812.54	571,812.54	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,156.85	52,156.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	519,655.69	519,655.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
9010	Other Restricted Local	52,156.85	52,156.85
Total, Restricted Balance		52,156.85	52,156.85

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,539,375.12	10,605,905.00	0.6%
3) Other State Revenue		8300-8599	4,954,587.46	5,468,240.00	10.4%
4) Other Local Revenue		8600-8799	2,295,762.73	2,150,000.00	-6.3%
5) TOTAL, REVENUES			17,789,725.31	18,224,145.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,173,407.19	5,604,056.00	-9.2%
2) Classified Salaries		2000-2999	4,421,333.16	4,133,863.00	-6.5%
3) Employee Benefits		3000-3999	6,532,858.94	6,846,919.93	4.8%
4) Books and Supplies		4000-4999	323,665.94	537,762.07	66.1%
5) Services and Other Operating Expenditures		5000-5999	373,072.75	312,781.00	-16.2%
6) Capital Outlay		6000-6999	0.00	1,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	612,332.90	787,763.00	28.6%
9) TOTAL, EXPENDITURES			18,436,670.88	18,224,145.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(646,945.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(646,945.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,025,981.16	379,035.59	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,025,981.16	379,035.59	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,025,981.16	379,035.59	-63.1%
2) Ending Balance, June 30 (E + F1e)			379,035.59	379,035.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	800.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	378,235.59	379,035.59	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(371,487.29)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	317,627.21		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,254,570.95		
4) Due from Grantor Government		9290	622,698.75		
5) Due from Other Funds		9310	23,230.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	800.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,847,440.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	387,076.19		
2) Due to Grantor Governments		9590	366,615.07		
3) Due to Other Funds		9610	635,758.79		
4) Current Loans		9640			
5) Unearned Revenue		9650	78,954.41		
6) TOTAL, LIABILITIES			1,468,404.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			379,035.59		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,539,375.12	10,605,905.00	0.6%
TOTAL, FEDERAL REVENUE			10,539,375.12	10,605,905.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,963,076.76	5,453,240.00	9.9%
All Other State Revenue	All Other	8590	(8,489.30)	15,000.00	-276.7%
TOTAL, OTHER STATE REVENUE			4,954,587.46	5,468,240.00	10.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	145.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,153,883.19	950,000.00	-17.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,141,734.54	1,200,000.00	5.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,295,762.73	2,150,000.00	-6.3%
TOTAL, REVENUES			17,789,725.31	18,224,145.00	2.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,668,627.18	4,541,864.00	-2.7%
Certificated Pupil Support Salaries		1200	540,604.29	512,367.00	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	531,078.83	530,630.00	-0.1%
Other Certificated Salaries		1900	433,096.89	19,195.00	-95.6%
TOTAL, CERTIFICATED SALARIES			6,173,407.19	5,604,056.00	-9.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,003,366.19	1,853,436.00	-7.5%
Classified Support Salaries		2200	692,819.11	584,065.00	-15.7%
Classified Supervisors' and Administrators' Salaries		2300	176,335.99	155,089.00	-12.0%
Clerical, Technical and Office Salaries		2400	884,582.26	882,405.00	-0.2%
Other Classified Salaries		2900	664,229.61	658,868.00	-0.8%
TOTAL, CLASSIFIED SALARIES			4,421,333.16	4,133,863.00	-6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	467,870.15	534,249.95	14.2%
PERS		3201-3202	462,374.78	376,976.00	-18.5%
OASDI/Medicare/Alternative		3301-3302	435,689.92	404,458.00	-7.2%
Health and Welfare Benefits		3401-3402	3,689,298.10	4,013,405.98	8.8%
Unemployment Insurance		3501-3502	53,618.13	5,185.00	-90.3%
Workers' Compensation		3601-3602	234,132.54	215,526.00	-7.9%
OPEB, Allocated		3701-3702	1,182,956.70	1,290,260.00	9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,918.62	6,859.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			6,532,858.94	6,846,919.93	4.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	314,259.39	474,762.07	51.1%
Noncapitalized Equipment		4400	9,406.55	63,000.00	569.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,665.94	537,762.07	66.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	850.00	0.00	-100.0%
Travel and Conferences		5200	42,426.83	69,500.00	63.8%
Dues and Memberships		5300	2,450.00	3,000.00	22.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,679.00	14,000.00	82.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,917.35	22,800.00	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	127,629.69	58,431.00	-54.2%
Professional/Consulting Services and Operating Expenditures		5800	152,210.20	138,450.00	-9.0%
Communications		5900	13,909.68	6,600.00	-52.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			373,072.75	312,781.00	-16.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	612,332.90	787,763.00	28.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			612,332.90	787,763.00	28.6%
TOTAL, EXPENDITURES			18,436,670.88	18,224,145.00	-1.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,539,375.12	10,605,905.00	0.6%
3) Other State Revenue		8300-8599	4,954,587.46	5,468,240.00	10.4%
4) Other Local Revenue		8600-8799	2,295,762.73	2,150,000.00	-6.3%
5) TOTAL, REVENUES			17,789,725.31	18,224,145.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		11,573,090.68	11,807,962.26	2.0%
2) Instruction - Related Services	2000-2999		3,442,784.50	2,993,514.35	-13.0%
3) Pupil Services	3000-3999		2,083,975.36	2,082,879.39	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		165,322.33	87,663.00	-47.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		612,332.90	787,763.00	28.6%
8) Plant Services	8000-8999		559,165.11	464,363.00	-17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,436,670.88	18,224,145.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(646,945.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(646,945.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,025,981.16	379,035.59	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,025,981.16	379,035.59	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,025,981.16	379,035.59	-63.1%
2) Ending Balance, June 30 (E + F1e)			379,035.59	379,035.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	800.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	378,235.59	379,035.59	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,464,173.44	18,979,000.00	-7.3%
3) Other State Revenue		8300-8599	1,294,074.32	1,156,000.00	-10.7%
4) Other Local Revenue		8600-8799	1,010,952.27	1,020,100.00	0.9%
5) TOTAL, REVENUES			22,769,200.03	21,155,100.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,788,795.48	5,826,334.00	0.6%
3) Employee Benefits		3000-3999	3,339,666.67	3,612,152.00	8.2%
4) Books and Supplies		4000-4999	9,339,246.15	11,324,142.00	21.3%
5) Services and Other Operating Expenditures		5000-5999	242,543.90	252,686.00	4.2%
6) Capital Outlay		6000-6999	90,165.94	200,000.00	121.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	663,649.12	480,000.00	-27.7%
9) TOTAL, EXPENDITURES			19,464,067.26	21,695,314.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,305,132.77	(540,214.00)	-116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	616.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			616.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305,748.77	(540,214.00)	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,856,016.76	11,161,765.53	42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,856,016.76	11,161,765.53	42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,856,016.76	11,161,765.53	42.1%
2) Ending Balance, June 30 (E + F1e)			11,161,765.53	10,621,551.53	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	391,685.92	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,545,127.57	10,398,599.49	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	222,952.04	222,952.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,809,103.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	211,515.73		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	296.61		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,620,423.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	505,748.46		
6) Stores		9320	391,685.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,540,773.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	320,654.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,353.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			379,008.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,161,765.53		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,464,173.44	18,979,000.00	-7.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,464,173.44	18,979,000.00	-7.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,294,074.32	1,156,000.00	-10.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,294,074.32	1,156,000.00	-10.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,911.00	0.00	-100.0%
Food Service Sales		8634	859,822.55	950,000.00	10.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,093.36	100.00	-97.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	145,125.36	70,000.00	-51.8%
TOTAL, OTHER LOCAL REVENUE			1,010,952.27	1,020,100.00	0.9%
TOTAL, REVENUES			22,769,200.03	21,155,100.00	-7.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,229,418.16	5,270,942.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	313,554.65	315,821.00	0.7%
Clerical, Technical and Office Salaries		2400	230,487.02	239,571.00	3.9%
Other Classified Salaries		2900	15,335.65	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,788,795.48	5,826,334.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,883.44	0.00	-100.0%
PERS		3201-3202	431,352.12	442,919.00	2.7%
OASDI/Medicare/Alternative		3301-3302	425,439.90	432,750.00	1.7%
Health and Welfare Benefits		3401-3402	1,688,871.74	1,903,068.00	12.7%
Unemployment Insurance		3501-3502	30,625.23	3,203.00	-89.5%
Workers' Compensation		3601-3602	127,905.71	128,761.00	0.7%
OPEB, Allocated		3701-3702	624,662.06	697,434.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,926.47	4,017.00	2.3%
TOTAL, EMPLOYEE BENEFITS			3,339,666.67	3,612,152.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	884,944.62	967,582.00	9.3%
Noncapitalized Equipment		4400	68,316.25	320,000.00	368.4%
Food		4700	8,385,985.28	10,036,560.00	19.7%
TOTAL, BOOKS AND SUPPLIES			9,339,246.15	11,324,142.00	21.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	68,422.86	0.00	-100.0%
Travel and Conferences		5200	12,777.47	16,670.00	30.5%
Dues and Memberships		5300	940.50	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	600.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,892.90	41,800.00	-52.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(84,912.54)	29,119.00	-134.3%
Professional/Consulting Services and Operating Expenditures		5800	151,100.23	150,125.00	-0.6%
Communications		5900	6,322.48	14,372.00	127.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,543.90	252,686.00	4.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	19,560.00	0.00	-100.0%
Equipment		6400	70,605.94	200,000.00	183.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,165.94	200,000.00	121.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	663,649.12	480,000.00	-27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			663,649.12	480,000.00	-27.7%
TOTAL, EXPENDITURES			19,464,067.26	21,695,314.00	11.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	616.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			616.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			616.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,464,173.44	18,979,000.00	-7.3%
3) Other State Revenue		8300-8599	1,294,074.32	1,156,000.00	-10.7%
4) Other Local Revenue		8600-8799	1,010,952.27	1,020,100.00	0.9%
5) TOTAL, REVENUES			22,769,200.03	21,155,100.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		18,760,120.27	21,009,714.00	12.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		663,649.12	480,000.00	-27.7%
8) Plant Services	8000-8999		40,297.87	205,600.00	410.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,464,067.26	21,695,314.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,305,132.77	(540,214.00)	-116.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	616.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			616.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305,748.77	(540,214.00)	-116.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,856,016.76	11,161,765.53	42.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,856,016.76	11,161,765.53	42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,856,016.76	11,161,765.53	42.1%
2) Ending Balance, June 30 (E + F1e)			11,161,765.53	10,621,551.53	-4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	391,685.92	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,545,127.57	10,398,599.49	-1.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	222,952.04	222,952.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,446,222.75	7,990,525.78
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,521,080.08	1,682,080.08
5330	Child Nutrition: Summer Food Service Program Operations	566,736.38	714,905.27
9010	Other Restricted Local	11,088.36	11,088.36
Total, Restricted Balance		10,545,127.57	10,398,599.49

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77.00	0.00	-100.0%
5) TOTAL, REVENUES			77.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	197,444.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,202.74	0.00	-100.0%
6) Capital Outlay		6000-6999	9,875.00	179,320.00	1715.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			211,521.96	179,320.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(211,444.96)	(179,320.00)	-15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	555,960.45	0.00	-100.0%
b) Transfers Out		7600-7629	75,610.07	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			480,350.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,905.42	(179,320.00)	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,623.63	344,529.05	355.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,623.63	344,529.05	355.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,623.63	344,529.05	355.6%
2) Ending Balance, June 30 (E + F1e)			344,529.05	165,209.05	-52.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	344,529.05	165,209.05	-52.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	456,469.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			456,546.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	112,017.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			112,017.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			344,529.05		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	77.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			77.00	0.00	-100.0%
TOTAL, REVENUES			77.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183,064.82	0.00	-100.0%
Noncapitalized Equipment		4400	14,379.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			197,444.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,202.74	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,202.74	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	9,875.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	179,320.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,875.00	179,320.00	1715.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			211,521.96	179,320.00	-15.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	555,960.45	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			555,960.45	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	75,610.07	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			75,610.07	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			480,350.38	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	77.00	0.00	-100.0%
5) TOTAL, REVENUES			77.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		211,521.96	179,320.00	-15.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			211,521.96	179,320.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(211,444.96)	(179,320.00)	-15.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	555,960.45	0.00	0.0%
b) Transfers Out		7600-7629	75,610.07	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			480,350.38	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,905.42	(179,320.00)	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,623.63	344,529.05	355.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,623.63	344,529.05	355.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,623.63	344,529.05	355.6%
2) Ending Balance, June 30 (E + F1e)			344,529.05	165,209.05	-52.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	344,529.05	165,209.05	-52.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds and Capital Project for Blended Component Units.

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,344.94	0.00	-100.0%
5) TOTAL, REVENUES			50,344.94	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	898,612.15	1,310,138.00	45.8%
3) Employee Benefits		3000-3999	218,088.25	442,461.00	102.9%
4) Books and Supplies		4000-4999	8,436,743.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,707,528.72	125,350.00	-95.4%
6) Capital Outlay		6000-6999	28,694,243.26	39,513,267.00	37.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	78,581,818.42	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,537,033.88	41,391,216.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,486,688.94)	(41,391,216.00)	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,032,425.50	85,000,000.00	-42.2%
b) Uses		7630-7699	77,565.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			146,954,860.50	85,000,000.00	-42.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,468,171.56	43,608,784.00	58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,529,878.14	47,998,049.70	133.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,529,878.14	47,998,049.70	133.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,529,878.14	47,998,049.70	133.8%
2) Ending Balance, June 30 (E + F1e)			47,998,049.70	91,606,833.70	90.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	47,998,049.70	91,606,833.70	90.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,210,852.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	906,418.35		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	12,652,740.85		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,134.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,124.65		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			52,913,270.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,807,522.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107,698.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,915,220.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			47,998,049.70		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	49,086.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,258.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,344.94	0.00	-100.0%
TOTAL, REVENUES			50,344.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	137,963.22	186,100.00	34.9%
Classified Supervisors' and Administrators' Salaries		2300	536,723.35	969,151.00	80.6%
Clerical, Technical and Office Salaries		2400	118,616.89	154,887.00	30.6%
Other Classified Salaries		2900	105,308.69	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			898,612.15	1,310,138.00	45.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,558.72	0.00	-100.0%
PERS		3201-3202	72,128.59	150,140.00	108.2%
OASDI/Medicare/Alternative		3301-3302	52,481.89	89,592.00	70.7%
Health and Welfare Benefits		3401-3402	20,764.57	85,432.00	311.4%
Unemployment Insurance		3501-3502	5,627.93	785.00	-86.1%
Workers' Compensation		3601-3602	19,859.84	28,954.00	45.8%
OPEB, Allocated		3701-3702	30,331.13	84,405.00	178.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,335.58	3,153.00	136.1%
TOTAL, EMPLOYEE BENEFITS			218,088.25	442,461.00	102.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	788,555.79	0.00	-100.0%
Noncapitalized Equipment		4400	7,648,187.29	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,436,743.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,371.28	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,287.38	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,789.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,692,081.06	125,350.00	-95.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,707,528.72	125,350.00	-95.4%
CAPITAL OUTLAY					
Land		6100	2,500.00	0.00	-100.0%
Land Improvements		6170	4,442,758.27	0.00	-100.0%
Buildings and Improvements of Buildings		6200	17,904,835.76	39,513,267.00	120.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,344,149.23	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,694,243.26	39,513,267.00	37.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,656.53	0.00	-100.0%
Other Debt Service - Principal		7439	78,579,161.89	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,581,818.42	0.00	-100.0%
TOTAL, EXPENDITURES			119,537,033.88	41,391,216.00	-65.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	144,285,000.00	85,000,000.00	-41.1%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	2,747,425.50	0.00	-100.0%
(c) TOTAL, SOURCES			147,032,425.50	85,000,000.00	-42.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	77,565.00	0.00	-100.0%
(d) TOTAL, USES			77,565.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			146,954,860.50	85,000,000.00	-42.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,344.94	0.00	-100.0%
5) TOTAL, REVENUES			50,344.94	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		39,113,455.98	41,391,216.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	80,423,577.90	0.00	-100.0%
10) TOTAL, EXPENDITURES			119,537,033.88	41,391,216.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,486,688.94)	(41,391,216.00)	-65.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	147,032,425.50	85,000,000.00	0.0%
b) Uses		7630-7699	77,565.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			146,954,860.50	85,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,468,171.56	43,608,784.00	58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,529,878.14	47,998,049.70	133.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,529,878.14	47,998,049.70	133.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,529,878.14	47,998,049.70	133.8%
2) Ending Balance, June 30 (E + F1e)			47,998,049.70	91,606,833.70	90.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	47,998,049.70	91,606,833.70	90.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,219,406.08	2,094,680.00	-34.9%
5) TOTAL, REVENUES			3,219,406.08	2,094,680.00	-34.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,169.67	0.00	-100.0%
3) Employee Benefits		3000-3999	249.88	0.00	-100.0%
4) Books and Supplies		4000-4999	39,482.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,662.46	0.00	-100.0%
6) Capital Outlay		6000-6999	2,194,934.04	678,537.00	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,674,498.24	3,083,537.00	-34.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,455,092.16)	(988,857.00)	-32.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,455,092.16)	(988,857.00)	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,666.24	3,454,574.08	-29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,666.24	3,454,574.08	-29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,666.24	3,454,574.08	-29.6%
2) Ending Balance, June 30 (E + F1e)			3,454,574.08	2,465,717.08	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,454,574.08	2,465,717.08	-28.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,010,117.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	189,477.69		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,716.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	438,313.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,658,624.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	203,709.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	341.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			204,050.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,454,574.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,281,614.75	709,762.00	-68.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,093.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	920,224.33	1,384,918.00	50.5%
Other Local Revenue					
All Other Local Revenue		8699	14,474.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,219,406.08	2,094,680.00	-34.9%
TOTAL, REVENUES			3,219,406.08	2,094,680.00	-34.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,169.67	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,169.67	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	133.83	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	89.48	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.73	0.00	-100.0%
Workers' Compensation		3601-3602	25.84	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			249.88	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,246.58	0.00	-100.0%
Noncapitalized Equipment		4400	22,235.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,482.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	102.30	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	432.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	33,128.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,662.46	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	476,945.44	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,717,988.60	678,537.00	-60.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,194,934.04	678,537.00	-69.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,284,161.89	500,000.00	-78.1%
Other Debt Service - Principal		7439	120,838.11	1,905,000.00	1476.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,000.00	2,405,000.00	0.0%
TOTAL, EXPENDITURES			4,674,498.24	3,083,537.00	-34.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,219,406.08	2,094,680.00	-34.9%
5) TOTAL, REVENUES			3,219,406.08	2,094,680.00	-34.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,269,498.24	678,537.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			4,674,498.24	3,083,537.00	-34.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,455,092.16)	(988,857.00)	-32.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,455,092.16)	(988,857.00)	-32.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,666.24	3,454,574.08	-29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,666.24	3,454,574.08	-29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,666.24	3,454,574.08	-29.6%
2) Ending Balance, June 30 (E + F1e)			3,454,574.08	2,465,717.08	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,454,574.08	2,465,717.08	-28.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,412,932.68	0.00	-100.0%
5) TOTAL, REVENUES			1,412,932.68	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	44,232.47	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	222,737.27	26,200.00	-88.2%
6) Capital Outlay		6000-6999	1,402,795.19	6,724,987.00	379.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,669,764.93	6,751,187.00	304.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,832.25)	(6,751,187.00)	2528.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,105,079.40	0.00	-100.0%
b) Transfers Out		7600-7629	610,216.45	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,494,862.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,238,030.70	(6,751,187.00)	-401.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,948,734.19	14,186,764.89	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,948,734.19	14,186,764.89	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,948,734.19	14,186,764.89	18.7%
2) Ending Balance, June 30 (E + F1e)			14,186,764.89	7,435,577.89	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,186,764.89	7,435,577.89	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,618,533.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,210.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,631,744.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	407,068.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	37,910.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			444,979.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,186,764.89		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	1,398,616.59	0.00	-100.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,316.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,412,932.68	0.00	-100.0%
TOTAL, REVENUES			1,412,932.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,637.94	0.00	-100.0%
Noncapitalized Equipment		4400	39,594.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			44,232.47	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,934.96	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	212,802.31	26,200.00	-87.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,737.27	26,200.00	-88.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	18,636.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	443,132.03	3,459,556.00	680.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	899,176.91	3,265,431.00	263.2%
Equipment Replacement		6500	41,849.27	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,402,795.19	6,724,987.00	379.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,669,764.93	6,751,187.00	304.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,105,079.40	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,105,079.40	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	610,216.45	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			610,216.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,494,862.95	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,412,932.68	0.00	-100.0%
5) TOTAL, REVENUES			1,412,932.68	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,669,764.93	6,751,187.00	304.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,669,764.93	6,751,187.00	304.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(256,832.25)	(6,751,187.00)	2528.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,105,079.40	0.00	0.0%
b) Transfers Out		7600-7629	610,216.45	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,494,862.95	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,238,030.70	(6,751,187.00)	-401.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,948,734.19	14,186,764.89	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,948,734.19	14,186,764.89	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,948,734.19	14,186,764.89	18.7%
2) Ending Balance, June 30 (E + F1e)			14,186,764.89	7,435,577.89	-47.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,186,764.89	7,435,577.89	-47.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund and Debt Service for Blended Component Units Fund.

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	425,293.00	501,206.00	17.8%
4) Other Local Revenue		8600-8799	32,642,281.00	7,613,966.00	-76.7%
5) TOTAL, REVENUES			33,067,574.00	8,115,172.00	-75.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,840,209.00	8,944,295.00	-65.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,840,209.00	8,944,295.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,227,365.00	(829,123.00)	-111.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,227,365.00	(829,123.00)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,647,835.00	20,875,201.00	53.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,647,835.00	20,875,201.00	53.0%
d) Other Restatements		9795	1.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,647,836.00	20,875,201.00	53.0%
2) Ending Balance, June 30 (E + F1e)			20,875,201.00	20,046,078.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,875,201.00	20,046,078.00	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,849,480.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,542.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,869,022.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	11,993,821.00		
6) TOTAL, LIABILITIES			11,993,821.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,875,201.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	424,100.00	200,671.00	-52.7%
Other Subventions/In-Lieu Taxes		8572	1,193.00	300,535.00	25091.5%
TOTAL, OTHER STATE REVENUE			425,293.00	501,206.00	17.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	30,758,816.00	7,123,076.00	-76.8%
Unsecured Roll		8612	1,125,575.00	490,890.00	-56.4%
Prior Years' Taxes		8613	321,457.00	0.00	-100.0%
Supplemental Taxes		8614	380,536.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	9,605.00	0.00	-100.0%
Interest		8660	46,292.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,642,281.00	7,613,966.00	-76.7%
TOTAL, REVENUES			33,067,574.00	8,115,172.00	-75.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,712.00	0.00	-100.0%
Debt Service - Interest		7438	14,682,497.00	3,945,220.00	-73.1%
Other Debt Service - Principal		7439	11,155,000.00	4,999,075.00	-55.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,840,209.00	8,944,295.00	-65.4%
TOTAL, EXPENDITURES			25,840,209.00	8,944,295.00	-65.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	425,293.00	501,206.00	17.8%
4) Other Local Revenue		8600-8799	32,642,281.00	7,613,966.00	-76.7%
5) TOTAL, REVENUES			33,067,574.00	8,115,172.00	-75.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	25,840,209.00	8,944,295.00	-65.4%
10) TOTAL, EXPENDITURES			25,840,209.00	8,944,295.00	-65.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,227,365.00	(829,123.00)	-111.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,227,365.00	(829,123.00)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,647,835.00	20,875,201.00	53.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,647,835.00	20,875,201.00	53.0%
d) Other Restatements		9795	1.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,647,836.00	20,875,201.00	53.0%
2) Ending Balance, June 30 (E + F1e)			20,875,201.00	20,046,078.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,875,201.00	20,046,078.00	-4.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,444.87	0.00	-100.0%
5) TOTAL, REVENUES			25,444.87	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	611,362.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			611,362.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(585,917.63)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,105,079.40	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,105,079.40)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,690,997.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,692,001.03	1,004.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,692,001.03	1,004.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,692,001.03	1,004.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			1,004.00	1,004.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,004.00	1,004.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,004.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,004.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,004.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	24,440.87	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,004.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,444.87	0.00	-100.0%
TOTAL, REVENUES			25,444.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	16,362.50	0.00	-100.0%
Other Debt Service - Principal		7439	595,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			611,362.50	0.00	-100.0%
TOTAL, EXPENDITURES			611,362.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,105,079.40	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,105,079.40	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(3,105,079.40)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,444.87	0.00	-100.0%
5) TOTAL, REVENUES			25,444.87	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	611,362.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			611,362.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(585,917.63)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,105,079.40	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,105,079.40)	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,690,997.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,692,001.03	1,004.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,692,001.03	1,004.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,692,001.03	1,004.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			1,004.00	1,004.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,004.00	1,004.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,590,408.35	13,677,015.00	0.6%
5) TOTAL, REVENUES			13,590,408.35	13,677,015.00	0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	229,856.36	203,807.00	-11.3%
3) Employee Benefits		3000-3999	120,244.11	118,753.00	-1.2%
4) Books and Supplies		4000-4999	5,606.42	118,000.00	2004.7%
5) Services and Other Operating Expenses		5000-5999	12,290,900.83	13,331,006.00	8.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,646,607.72	13,771,566.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			943,800.63	(94,551.00)	-110.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			943,800.63	(94,551.00)	-110.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,198,338.23	4,142,138.86	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,338.23	4,142,138.86	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,198,338.23	4,142,138.86	29.5%
2) Ending Net Position, June 30 (E + F1e)			4,142,138.86	4,047,587.86	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,142,138.86	4,047,587.86	-2.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,597,081.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	250,000.00		
e) collections awaiting deposit		9140	183.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,177,038.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,024,302.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,882,163.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,882,163.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,142,138.86		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,311.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	13,587,709.35	13,677,015.00	0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	388.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,590,408.35	13,677,015.00	0.6%
TOTAL, REVENUES			13,590,408.35	13,677,015.00	0.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	93,420.30	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	136,436.06	203,807.00	49.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			229,856.36	203,807.00	-11.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,148.34	23,533.00	-6.4%
OASDI/Medicare/Alternative		3301-3302	15,997.38	15,594.00	-2.5%
Health and Welfare Benefits		3401-3402	52,886.74	52,770.00	-0.2%
Unemployment Insurance		3501-3502	800.81	128.00	-84.0%
Workers' Compensation		3601-3602	4,848.20	4,513.00	-6.9%
OPEB, Allocated		3701-3702	20,244.18	21,899.00	8.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	318.46	316.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			120,244.11	118,753.00	-1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,606.42	60,000.00	970.2%
Noncapitalized Equipment		4400	0.00	58,000.00	New
TOTAL, BOOKS AND SUPPLIES			5,606.42	118,000.00	2004.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	532.82	6,800.00	1176.2%
Dues and Memberships		5300	0.00	1,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,200.00	New
Transfers of Direct Costs - Interfund		5750	0.00	4,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	12,290,368.01	13,316,006.00	8.3%
Communications		5900	0.00	2,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,290,900.83	13,331,006.00	8.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			12,646,607.72	13,771,566.00	8.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,590,408.35	13,677,015.00	0.6%
5) TOTAL, REVENUES			13,590,408.35	13,677,015.00	0.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		12,646,607.72	13,771,566.00	8.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			12,646,607.72	13,771,566.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			943,800.63	(94,551.00)	-110.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			943,800.63	(94,551.00)	-110.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,198,338.23	4,142,138.86	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,338.23	4,142,138.86	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,198,338.23	4,142,138.86	29.5%
2) Ending Net Position, June 30 (E + F1e)			4,142,138.86	4,047,587.86	-2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	4,142,138.86	4,047,587.86	-2.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,695,702.50	22,662,001.00	-4.4%
5) TOTAL, REVENUES			23,695,702.50	22,662,001.00	-4.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,146,191.00	22,662,001.00	24.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,146,191.00	22,662,001.00	24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,549,511.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,549,511.50	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,975,709.41	23,525,220.91	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,975,709.41	23,525,220.91	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,975,709.41	23,525,220.91	30.9%
2) Ending Net Position, June 30 (E + F1e)			23,525,220.91	23,525,220.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	23,525,220.91	23,525,220.91	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,722,635.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	400,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	5,222,562.99		
3) Accounts Receivable		9200	4,455,314.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			23,800,512.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	275,292.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			275,292.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			23,525,220.91		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	729,970.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,950,973.74	22,662,001.00	-1.3%
Other Local Revenue					
All Other Local Revenue		8699	14,758.05	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			23,695,702.50	22,662,001.00	-4.4%
TOTAL, REVENUES			23,695,702.50	22,662,001.00	-4.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,146,191.00	22,662,001.00	24.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,146,191.00	22,662,001.00	24.9%
TOTAL, EXPENSES			18,146,191.00	22,662,001.00	24.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,695,702.50	22,662,001.00	-4.4%
5) TOTAL, REVENUES			23,695,702.50	22,662,001.00	-4.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,146,191.00	22,662,001.00	24.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,146,191.00	22,662,001.00	24.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,549,511.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,549,511.50	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,975,709.41	23,525,220.91	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,975,709.41	23,525,220.91	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,975,709.41	23,525,220.91	30.9%
2) Ending Net Position, June 30 (E + F1e)			23,525,220.91	23,525,220.91	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	23,525,220.91	23,525,220.91	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
GENERAL FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	286,597,799	1,868,772	288,466,571
FEDERAL REVENUE	51,380,846	1,541	51,382,387
OTHER STATE REVENUES	56,621,220	19,572	56,640,792
OTHER LOCAL REVENUES	11,037,443	-26,969	11,010,474
TOTAL REVENUES	405,637,308	1,862,916	407,500,224
EXPENDITURES			
CERTIFICATED SALARIES	165,849,447	-3,334,058	162,515,389
CLASSIFIED SALARIES	51,184,113	-289,954	50,894,159
EMPLOYEE BENEFITS	115,168,009	1,311,245	116,479,254
BOOKS AND SUPPLIES	21,169,611	-7,489,483	13,680,128
SERVICES/OTHER OPERATING EXP	51,888,506	5,630,289	57,518,795
CAPITAL OUTLAY	434,540	-108,890	325,650
INDIRECT SUPPORT	-1,709,136	0	-1,709,136
OTHER OUTGO	2,159,698	244,679	2,404,377
TOTAL EXPENDITURES	406,144,788	-4,036,172	402,108,616
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	1,916,834	3,194,800	5,111,634
INTERFUND TRANSFERS OUT	-935,490	0	-935,490
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	981,344	3,194,800	4,176,144
NET INCREASE (DECREASE) IN FUND BALANCE	473,864	9,093,888	9,567,752
Beginning Fund Balance, July 1	19,409,345	0	19,409,345
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	19,883,209	9,093,888	28,977,097
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,296,082	5,680,051	13,976,133
Reserve H&W Contribution	0	0	0
Reserves for 2014-15 Budget	962,103	2,434,689	3,396,792
Categorical Reserves to be Expensed	10,080,024	979,148	11,059,172
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHARTER SCHOOL FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	11,339,321	67,677	11,406,998
FEDERAL REVENUE	183,357	0	183,357
OTHER STATE REVENUES	974,747	18,018	992,765
OTHER LOCAL REVENUES	67,195	2,836	70,031
TOTAL REVENUES	12,564,620	88,531	12,653,151
EXPENDITURES			
CERTIFICATED SALARIES	5,659,250	8,190	5,667,440
CLASSIFIED SALARIES	669,100	70,000	739,100
EMPLOYEE BENEFITS	3,228,350	0	3,228,350
BOOKS AND SUPPLIES	2,409,161	-18,199	2,390,962
SERVICES/OTHER OPERATING EXP	1,121,854	28,540	1,150,394
CAPITAL OUTLAY	167,175	0	167,175
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	13,254,890	88,531	13,343,421
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	900,000	0	900,000
INTERFUND TRANSFERS OUT	-945,968	0	-945,968
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-45,968	0	-45,968
NET INCREASE (DECREASE) IN FUND BALANCE	-736,238	0	-736,238
Beginning Fund Balance, July 1	1,284,444	0	1,284,444
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	548,206	0	548,206
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	548,206	0	548,206
Other	0	0	0
Unappropriated Fund Balance	0	0	0

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
ADULT EDUCATION FUND**

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	3,923,245	75,000	3,998,245
OTHER STATE REVENUES	120,012	0	120,012
OTHER LOCAL REVENUES	4,596,349	9,729	4,606,078
TOTAL REVENUES	8,639,606	84,729	8,724,335
EXPENDITURES			
CERTIFICATED SALARIES	2,394,083	20,546	2,414,629
CLASSIFIED SALARIES	1,620,081	67,236	1,687,317
EMPLOYEE BENEFITS	2,266,163	-38,812	2,227,351
BOOKS AND SUPPLIES	759,388	-17,530	741,858
SERVICES/OTHER OPERATING EXP	2,071,236	186,360	2,257,596
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	58,107	1,288	59,395
TOTAL EXPENDITURES	9,169,058	219,088	9,388,146
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	34,874	0	34,874
INTERFUND TRANSFERS OUT	-841,000	0	-841,000
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-806,126	0	-806,126
NET INCREASE (DECREASE) IN FUND BALANCE	-1,335,578	-134,359	-1,469,937
Beginning Fund Balance, July 1	1,532,115	0	1,532,115
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	196,537	-134,359	62,178
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	196,537	-134,359	62,178
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CAFETERIA FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	18,488,413	1,975,760	20,464,173
OTHER STATE REVENUES	1,230,185	63,889	1,294,074
OTHER LOCAL REVENUES	1,254,080	20,047	1,274,127
TOTAL REVENUES	20,972,678	2,059,696	23,032,374
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	5,469,733	596,946	6,066,679
EMPLOYEE BENEFITS	3,491,713	313,908	3,805,621
BOOKS AND SUPPLIES	10,317,081	1,120,175	11,437,256
SERVICES/OTHER OPERATING EXP	362,814	6,107	368,921
CAPITAL OUTLAY	286,077	19,560	305,637
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	1,045,875	3,000	1,048,875
TOTAL EXPENDITURES	20,973,293	2,059,696	23,032,989
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	615	0	615
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	615	0	615
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	7,856,017	0	7,856,017
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	7,856,017	0	7,856,017
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	7,856,017	0	7,856,017
Unappropriated Fund Balance	0	0	0

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHILD DEVELOPMENT FUND**

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,599,719	7,126	10,606,845
OTHER STATE REVENUES	5,241,870	1,207	5,243,077
OTHER LOCAL REVENUES	2,380,453	180,508	2,560,961
TOTAL REVENUES	18,222,042	188,841	18,410,883
EXPENDITURES			
CERTIFICATED SALARIES	6,089,382	142,510	6,231,892
CLASSIFIED SALARIES	3,985,817	-65,089	3,920,728
EMPLOYEE BENEFITS	6,543,860	101,435	6,645,295
BOOKS AND SUPPLIES	902,130	17,377	919,507
SERVICES/OTHER OPERATING EXP	665,138	-16,390	648,748
CAPITAL OUTLAY	4,000	0	4,000
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	605,154	8,995	614,149
TOTAL EXPENDITURES	18,795,481	188,838	18,984,319
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-573,439	3	-573,436
Beginning Fund Balance, July 1	1,025,981	0	1,025,981
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	452,542	3	452,545
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	452,543	0	452,543
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 DEFERRED MAINTENANCE FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	291,141	-8,703	282,438
SERVICES/OTHER OPERATING EXP	4,200	0	4,200
CAPITAL OUTLAY	81,313	8,703	90,016
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	376,654	0	376,654
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	555,960	0	555,960
INTERFUND TRANSFERS OUT	-75,610	0	-75,610
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	480,350	0	480,350
NET INCREASE (DECREASE) IN FUND BALANCE	103,696	0	103,696
Beginning Fund Balance, July 1	75,624	0	75,624
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	179,320	0	179,320
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	179,320	0	179,320
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
BUILDING FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	7,987	0	7,987
TOTAL REVENUES	7,987	0	7,987
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	1,152,627	-477,755	674,872
EMPLOYEE BENEFITS	217,453	-40,891	176,562
BOOKS AND SUPPLIES	8,617,804	-228,222	8,389,582
SERVICES/OTHER OPERATING EXP	3,250,696	-1,656,289	1,594,407
CAPITAL OUTLAY	73,575,620	2,403,157	75,978,777
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	86,814,200	0	86,814,200
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	70,117,312	0	70,117,312
OTHER USES	-77,565	0	-77,565
TOTAL OTHER FINANCING SOURCES/USES	70,039,747	0	70,039,747
NET INCREASE (DECREASE) IN FUND BALANCE	-16,766,466	0	-16,766,466
Beginning Fund Balance, July 1	20,529,878	0	20,529,878
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	3,763,412	0	3,763,412
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,763,412	0	3,763,412
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CAPITAL FACILITIES FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	2,514,881	0	2,514,881
TOTAL REVENUES	2,514,881	0	2,514,881
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	1,170	0	1,170
EMPLOYEE BENEFITS	250	0	250
BOOKS AND SUPPLIES	909,504	-32,359	877,145
SERVICES/OTHER OPERATING EXP	185,652	-2,634	183,018
CAPITAL OUTLAY	9,733,677	34,993	9,768,670
OTHER OUTGOING	3,016,363	0	3,016,363
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	13,846,616	0	13,846,616
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	3,105,079	0	3,105,079
INTERFUND TRANSFERS OUT	-3,715,295	0	-3,715,295
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-610,216	0	-610,216
NET INCREASE (DECREASE) IN FUND BALANCE	-11,941,951	0	-11,941,951
Beginning Fund Balance, July 1	20,550,401	0	20,550,401
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	8,608,450	0	8,608,450
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	8,608,450	0	8,608,450
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
SELF INSURANCE FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	12,299,996	0	12,299,996
TOTAL REVENUES	12,299,996	0	12,299,996
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	249,629	1	249,630
EMPLOYEE BENEFITS	139,562	-1	139,561
BOOKS AND SUPPLIES	118,000	0	118,000
SERVICES/OTHER OPERATING EXP	11,788,861	0	11,788,861
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	12,296,052	0	12,296,052
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	3,944	0	3,944
Beginning Fund Balance, July 1	3,198,338	0	3,198,338
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,202,282	0	3,202,282
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,202,282	0	3,202,282
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
RETIREE BENEFITS FUND

Period Ending: June 30, 2014	Revised Budget 04/2014	Proposed Budget Revisions	Revised Budget 06/2014
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	22,001,231	0	22,001,231
TOTAL REVENUES	22,001,231	0	22,001,231
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	25,108,804	0	25,108,804
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	25,108,804	0	25,108,804
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-3,107,573	0	-3,107,573
Beginning Fund Balance, July 1	17,975,709	0	17,975,709
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	14,868,136	0	14,868,136
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	14,868,136	0	14,868,136
Unappropriated Fund Balance	0	0	0



ACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1d

Meeting Date: **October 2, 2014**

Subject: **Approve Business and Financial Report: Warrants and Checks Issued for the period of August 2014**

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants and checks issued for the period of August 2014 are available for the Board members upon request.

Financial Considerations: Normal business items that reflect payments from district funds.

Documents Attached:

1) Warrants, Checks, and Electronic Transfers – August 2014

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer
Amari Watkins, Director, Accounting Services

Approved by: José L. Banda, Superintendent

Sacramento City Unified School District
Warrants, Checks, and Electronic Transfers
August 2014

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount by Fund</u>	<u>Total by Account</u>
County Accounts Payable Warrants for Operating Expenses	97-308227 - 97-308978	General (01)	\$ 7,304,122.24	
		Charter (09)	\$ 35,517.00	
		Adult Education (11)	\$ 31,100.22	
		Child Development (12)	\$ 40,723.55	
		Cafeteria (13)	\$ 91,261.17	
		Deferred Maintenance (14)	\$ 72,681.70	
		Building (21)	\$ 4,147,893.78	
		Developer Fees (25)	\$ 185,687.78	
		Mello Roos Capital Proj (49)	\$ 574,933.92	
		Self Insurance (67/68)	\$ 25,695.90	
		Retiree Benefits (71)	\$ 8,373.85	
		Payroll Revolving (76)	\$ 21,298.82	
				<u>\$ 12,539,289.93</u>
Alternate Cash Revolving Checks for Emergency Accounts Payable and Payroll	00000171 - 00000209	General (01)	\$ 4,300.60	
		Charter (09)	\$ 348.43	
		Self Insurance (67/68)	\$ 575.01	
		Payroll Revolving (76)	\$ 79,325.35	
				<u>\$ 84,549.39</u>
Payroll and Payroll Vendor Warrants	97769267 - 97770498	General (01)	\$ 663,419.71	
		Charter (09)	\$ 14,090.18	
		Adult Education (11)	\$ 12,748.18	
		Child Development (12)	\$ 48,185.03	
		Cafeteria (13)	\$ 28,655.98	
		Building (21)	\$ 4,544.20	
		Retiree Benefits (71)	\$ 106,206.06	
		Payroll Revolving (76)	\$ 734,903.84	
				<u>\$ 1,612,753.18</u>
Payroll ACH Direct Deposit	ACH-00841130 - ACH-00847101	General (01)	\$ 9,980,506.00	
		Charter (09)	\$ 297,221.11	
		Adult Education (11)	\$ 184,693.44	
		Child Development (12)	\$ 525,524.76	
		Cafeteria (13)	\$ 225,188.96	
		Building (21)	\$ 73,717.75	
		Self Insurance (67/68)	\$ 22,611.53	
		Retiree Benefits (71)	\$ 196,884.11	
				<u>\$ 11,506,347.66</u>
County Wire Transfers for Benefits, Debt Service, and Tax Payments	9700347915 - 9700347928	General (01)	\$ 16,731.14	
		Payroll Revolving (76)	\$ 2,661,943.22	
				<u>\$ 2,678,674.36</u>
Cash Revolving Checks for Payroll	15984 - 16057	Payroll Revolving (76)	\$ 60,776.28	
				<u>\$ 60,776.28</u>
Total Warrants, Checks, and Electronic Transfers				<u>\$ 28,482,390.80</u>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1e

Meeting Date: October 2, 2014

Subject: Alice Birney Field Trip to Ashland, Oregon, October 21 - 24, 2014

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Chief of Schools

Recommendation: Approve Alice Birney Field Trip to Ashland, Oregon, October 21 – 24, 2014

Background/Rationale: October 21 – 24, 2014 29 Alice Birney students, 1 teacher chaperone, and 7 parent chaperones will travel by private vehicle to Ashland, Oregon to attend the Shakespeare Festival. Students will attend theater workshops and plays to compliment study of Shakespeare and Renaissance Literature.

Financial Considerations: No cost to the district. Expenses paid through parent contribution and fundraising.

Documents Attached: Out of State Field Trip Documents

Estimated Time of Presentation: N/A

Submitted by: Lisa Allen, Chief of Schools

Mary Hardin Young, Area Assistant Superintendent

Approved by: José L. Banda, Superintendent

**Sacramento City Unified School District
OUT-OF-STATE OR OUT-OF-COUNTRY
TRAVEL REQUEST**

School Name ALICE BIRNEY Date 9/4/14

Teacher's Name SUSAN DAVIS (BALLADARES) Room # 23 Telephone # 433-5544

Field Trip Destination ASHLAND OREGON SHAKESPEARE FESTIVAL

Reason for travel STUDENTS WILL ATTEND THEATER WORKSHOPS AND PLAYS TO COMPLEMENT OUR
study of Shakespeare and Renaissance Literature

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver for review before signing. Risk management approval required.

Attach a detailed itinerary for each day: SEE ATTACHMENT

Signed SUSAN DAVIS
Teacher

Approvals:

[Signature] 9-6-14
Principal Date

[Signature] 9/11/14
Risk Management Dept. Date

[Signature] 9/10/14
Segment Administrator Date

[Signature] 9/15/14
Superintendent Date

Board Approval Date

Sacramento City Unified School District
FIELD TRIP REQUEST FORM
 (USE A SEPARATE FORM FOR EACH TRIP)

Parent Permission Form required for each student field trip. See reference distribution section for details concerning each type of trip.

School Name Alice Birney Waldorf-Inspired EK-8

Date September 4, 2014

Teacher's Name Susan Davis

Room # 23

Telephone # 433-5544

Fax # 433-5589

Field Trip Destination Ashland, OR Shakespeare Festival

☐ Local (50 mile radius) ☒ Out-of-Town (Beyond 50 mile radius) ☒ Overnight

☒ Out-of-State/Country ☐ Involving Swimming or Wading ☐ Unusual Activities

Route I-5 to Ashland, OR

Educational nature of field trip/excursion Students will attend Theater Workshops and Plays to compliment our study of Shakespeare and Renaissance Literature

Depart Date 10/21/14 Time 7:30 am am/pm

Return Date 10/24/14 Time 9:30 am am/pm

TRANSPORTATION will be provided by: ☐ Walking ☐ School Bus – Contact Transportation Field Trip Office

☐ Chartered Bus Company Certified: ☐ yes ☐ no – Check Risk Management Web Site

☐ Private Vehicle – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.

☒ Parent Driver – Must have fingerprint clearance, check with Volunteer Office.

☐ Faculty Driver – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.

☐ Public Transportation ☐ Train ☐ Commercial Airline ☐ Other: _____

Funding Source Class Funds

Financial Assistance Available? ☒ yes ☐ no

Number of students participating: 29

Adult Supervisors/ Drivers:

DRIVER

DRIVER

1) Mark Cashatt 5) Andrea Kincaid

☒ yes ☐ no

2) Justine Belson 6) Elisa Miller

☐ yes ☐ no

3) Terrie Gross 7) Erika Teach

☒ yes ☐ no

4) Valerie Scott

☐ yes ☐ no

Teachers and Staff Attending:

1) Susan Davis

☒ yes ☐ no

2) _____

☐ yes ☐ no

3) _____

☐ yes ☐ no

4) _____

☐ yes ☐ no

Principal Approval [Signature]

Date 9-6-14

Risk Management Approval (Unusual Activities) [Signature]

Date 9/11/14

Segment Administrator Approval [Signature]

Date 9/10/14

Distribution: Refer to Field Trip Information Form RSK 106F for the forms and distribution required for each trip.

1. **Local Trip:** (50 mile radius) - Submit to Principal for approval. Maintain all documents at site.
2. **Out-Of-Town:** (beyond 50 mile radius) - Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
3. **Overnight Trip:** Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
4. **Trip Involving Swimming or Wading:** Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
5. **Trip Involving Unusual Activities** (Water sports or high risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Segment Administrator and Risk Management 6 weeks prior to trip. Must purchase Special Event Liability Insurance.
6. **Out-of-State/Country:** Submit to Principal for approval then forward to Segment Administrator and Risk Management SIX (6) WEEKS prior to trip. Must have Superintendent and Board approval prior to trip. Segment Administrator will submit for Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board.

Maintain a copy of all forms at site for 2 years. Approved forms will be returned by Segment Administrator

TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

Request to Attend: <input type="checkbox"/> Conference/Workshop <input checked="" type="checkbox"/> Class Field Trip <input type="checkbox"/> Business Meeting	Purpose for Attending: <input type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	Instructions: This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state. REQ # _____
--	---	--

School/Department: Alice Birney Waldorf-Inspired eK School Date: Sep 8, 2014

Date(s) of Event: 10/21/14-10/24/14 Location: Ashland, OR;

Event Title (attach brochure): Class Field Trip to Shakespeare Festival in Ashland, OR

Purpose*: Students will attend Theater Workshops and Plays to compliment our study of Shakespeare and Renaissance Literature.

*(what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? Students will attend Theater Workshops and Plays to compliment our study of Shakespeare and Renaissance Literature.

How will this activity/event be used and shared? Students will attend Theater Workshops and Plays to compliment our study of Shakespeare and Renaissance Literature.

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)**	No. of Days Required	Budget Code (for substitute)
Susan Davis	Classroom Teacher, 8th grade	No	4	
		No		
		No		
		No		
		No		

***IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770 ☐ Additional Attendees Attached

Approvals: Principal/Department Head Signature & Print Name: <i>M. [Signature]</i> Date: 9-8-14 Cabinet Level or Designee Signature: <i>[Signature]</i> Date: 9/10/14 Chief Business Officer Signature: <i>[Signature]</i> Date: 9/11/14 Superintendent or Designee Signature: <i>[Signature]</i> Date: 9/15/14	District cost for all attendees (estimate) Registration Fee *** 0.00 Meals included? <input type="checkbox"/> B <input type="checkbox"/> L <input type="checkbox"/> D <input type="checkbox"/> Lodging _____ Transportation _____ Meals _____ Other _____ TOTAL \$ 0.00
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☐ Categorical Budget Code(s): _____ \$ _____
☐ General Fund/Unrestricted _____ \$ _____

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

	Requisition #	Dollar Amount
Registration Fee	_____	_____
Hotel	_____	_____
Airfare ****	_____	_____
Car Rental ****	_____	_____

**** If airfare or car rental is requested, send a copy of this form to Purchasing, Box 830



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: October 2, 2014

Subject: **Approve Resolution No. 2812: Resolution Opposing Shooting Range in the Immediate Proximity of George Washington Carver School of Arts and Science**

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

Division: Board Office/ Superintendent Office

Recommendation: Approve

Background/Rationale: The Board of Education was not notified or consulted by the Planning Department of the City of Rancho Cordova that a shooting range of over 40,000 square feet had been approved as part of an “amusement center” which zoning language provided no notice of a shooting range to the parents, students or staff at George Washington Carver School of Arts and Science.

The shooting range, including a firearms store, is within the immediate proximity of the School (less than 1,000 feet); and since the Board of Education places a high priority on safety and the prevention of student injury and has approved a comprehensive safety plan as a policy to protect students and staff from physical and psychological harm in order to create a positive learning environment for all of its students will vote on a resolution opposing the location of this shooting range.

Relocation of the shooting range is the only way to insure that Carver’s students and surrounding school community are not placed in harm’s way by eliminating the unnecessary safety risk caused by the location of the shooting range. Therefore, the attached resolution when approve will:

1. Adopts the foregoing recitals as true and correct.
2. Calls upon the City of Rancho Cordova to relocate the shooting range.
3. Calls upon the developer of the amusement center to relocate, and not to open, the shooting range at the present site of 3443 Routier Road.
4. Calls upon the City of Rancho Cordova to revise its zoning ordinance so that public notice is given to the Sacramento City Unified District, as well as to parents, parent organizations and other community stakeholders, of any uses, such as shooting

ranges, which pose an unnecessary risk of harm to students and staff at a school of the District.

5. Authorizes the Superintendent to provide copies of this Resolution to the Mayor and Council members of the City of Rancho Cordova and its City Manager; to the elected local and state legislators representing constituents within the District; and to the developer of the amusement center, Fite Development Company.

Financial Considerations: N/A

Documents Attached:

- Resolution No. 2812: Approve Resolution No. 2812: Resolution Opposing Shooting Range in the Immediate Proximity of George Washington Carver School of Arts and Science

Estimated Time of Presentation: N/A

Submitted by: José L. Banda, Superintendent

Approved by: José L. Banda, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2812

**RESOLUTION OPPOSING SHOOTING RANGE
IN THE IMMEDIATE PROXIMITY OF
GEORGE WASHINGTON CARVER SCHOOL OF ARTS AND SCIENCE**

WHEREAS, shootings have occurred in schools over the past decade resulting in tragic deaths and traumatic injuries which have caused increased fear among students, parents and educators; and

WHEREAS, the Board of Education was not notified or consulted by the Planning Department of the City of Rancho Cordova that a shooting range of over 40,000 square feet had been approved as part of an “amusement center” which zoning language provided no notice of a shooting range to the parents, students or staff at George Washington Carver School of Arts and Science (the “School”); and

WHEREAS, the shooting range, including a firearms store, is within the immediate proximity of the School; and

WHEREAS, the Board of Education places a high priority on safety and the prevention of student injury and has approved a comprehensive safety plan as a policy to protect students and staff from physical and psychological harm in order to create a positive learning environment for all of its students; and

WHEREAS, notwithstanding safety plans, history has demonstrated that neither school safety plans nor law enforcement has been able to prevent shootings at school campuses; and

WHEREAS, the shooting range poses an unnecessary risk of harm to Carver’s students if the shooting range is opened within the immediate proximity of the School; and

WHEREAS, relocation of the shooting range is the only way to insure that Carver’s students are not placed in harm’s way by eliminating the unnecessary safety risk caused by the location of the shooting range.

NOW, THEREFORE, BE IT RESOLVED by the Sacramento City Unified School District Board of Education as follows:

1. Adopts the foregoing recitals as true and correct.
2. Calls upon the City of Rancho Cordova to relocate the shooting range.
3. Calls upon the developer of the amusement center to relocate, and not to open, the shooting range at the present site of 3443 Routier Road.
4. Calls upon the City of Rancho Cordova to revise its zoning ordinance so that public notice is given to the Sacramento City Unified District, as well as to parents, parent organizations and other

community stakeholders, of any uses, such as shooting ranges, which pose an unnecessary risk of harm to students and staff at a school of the District.

5. Authorizes the Superintendent to provide copies of this Resolution to the Mayor and Council members of the City of Rancho Cordova and its City Manager; to the elected local and state legislators representing constituents within the District; and to the developer of the amusement center, Fite Development Company.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 2nd day of October, 2014, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Darrel Woo
President, Area 6

Christina Pritchett
1st Vice President, Area 3

Jay Hansen
2nd Vice President, Area 1

Gustavo Arroyo, Area 4

Jeff Cuneo, Area 2

Diana Rodriguez, Area 5

Asami Saito, Student Member

ATTESTED TO:

José L. Banda
Secretary of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

Meeting Date: October 2, 2014

Subject: Revision of Board Policy No. 6142.7 on Physical Education

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Learning Support Unit/Department: Academic Office/ Physical Education Department

Recommendation: None

Background/Rationale: The current Board Policy No. 6142.7 Physical Education Instruction was last updated on May 20, 2004, one year before state standards were adopted. The California State Board of Education on January 12, 2005, adopted the *Physical Education Model Content Standards for California Public Schools, Kindergarten through grade Twelve*. These standards provide a comprehensive vision of what students need to know and be able to do at each grade level. In addition, the standards provide a model for high school course design. In addition, the *Physical Education Framework for California Public Schools: Kindergarten through Grade Twelve* was adopted by the State Board of Education on September 11, 2008. The Framework is an essential resource for the development, implementation and evaluation of standards-based physical education programs and instruction.

Sacramento City Unified School District (SCUSD) Board of Education adopted a revised Board Policy No. 5030 Student Wellness on September 6, 2012, which contains physical education information. At that time a revised Board Policy No. 6142.7 Physical Education Instruction was not brought forth. We, therefore, are bringing a revised Physical Education Instruction Policy that aligns with the state laws, requirements and standards.

Financial Considerations: N/A

Documents Attached:

- Executive Summary
- Revised Board Policy No. 6142.7 Physical Education Instruction Policy – clean version
- Revised Board Policy No. 6142.7 Physical Education Instruction Policy – redlined version

Estimated Time of Presentation: 10 minutes

Submitted by: Iris Taylor, Assistant Superintendent for
Curriculum & Instruction

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary
Academic Office: Revised Board Policy 6142.7
Physical Education Instruction
October 2, 2014



I. Overview

Sacramento City Unified School District (SCUSD) recognizes that physical education significantly contributes to students' well-being and to SCUSD's Strategic Plan; therefore, it is an integral part of our students' education experience. High-quality physical education instruction contributes to good health, develops fundamental and advanced motor skills, improves students' self-confidence and provides opportunities for increased levels of physical fitness that are associated with high academic achievement.

The current Board Policy 6142.7 Physical Education Instruction was last updated on May 20, 2004, one year before state standards were adopted. The California State Board of Education on January 12, 2005, adopted the *Physical Education Model Content Standards for California Public Schools, Kindergarten Through grade Twelve*. These standards focus on the content of physical education and incorporate the detail required to guide the development of consistent, high-quality physical education instructional programs aimed at students' learning and achievement. The standards provide a comprehensive vision of what students need to know and be able to do at each grade level. In addition, the standards provide a model for high school course design. The *Physical Education Framework for California Public Schools: Kindergarten through Grade Twelve* was adopted by the State Board of Education on September 11, 2008 and serves as an essential resource for the development, implementation and evaluation of standards-based physical education programs and instruction.

SCUSD Board of Education adopted a revised Board Policy 5030 Student Wellness on September 6, 2012, which contains physical education information. The revisions to the Physical Education Instruction Policy are designed to bring the policy in-alignment with state adopted curricular standards and instructional framework and the District's Student Wellness Policy which reinforce the importance of physical education as a vital component of our students' educational experience and its contribution to their health and well-being, social development, and readiness to learn. On August 15, 2013, the SCUSD Board of Education conducted the first reading of the revised policy.

II. Driving Governance

In schools across the United States, physical education has been substantially reduced in response to budget concerns and pressures to improve academic test scores. Yet the available evidence shows that children who are physically active and fit tend to perform better in the classroom and that daily physical education does not adversely affect academic performance. Schools can provide outstanding learning environments while improving children's health through physical education. The development of Physical Literacy, taught in Physical Education classes has far reaching implications, not only for students' lives, but for the communities in which they live, and for society as a whole. Physical Literacy achievement impacts students' school success, which, in turn, influences their future prospects for employment and quality of life. In addition with the changes in academic expectation as a result of the

Board of Education Executive Summary
Academic Office: Revised Board Policy 6142.7
Physical Education Instruction
October 2, 2014



Common Core State Standards this becomes even more critical. The proposed revisions to the Physical Education Policy will provide the guidelines necessary to create the learning environments that support quality physical education instruction and learning.

III. Budget

This policy change does not have any new budget implications, however, the physical education program continues to be supported through the use of local funding and a grant from The California Endowment.

IV. Goals, Objectives and Measures

To measure the impact and effectiveness of the Physical Education Instruction program, the Academic Office will use the Physical Education Mandates Report, the Physical Education Exemptions Report, the FitnessGram Test Results, surveys regarding the EPEC curriculum and any other data agreed upon by the Board and the Superintendent or designee to evaluate program quality and the effectiveness of the district's program in meeting goals for physical education. These measures will serve as a barometer for success.

The Academic Office will assess the quality, effectiveness, and fidelity of the implementation of teaching and learning resources through the consistent review of curriculum content for alignment to standards, cognitive demand, accuracy, diversity, and relevance. The quality of instruction and professional development will be determined through observations of instruction and teacher reflection. Using multiple measures to further ensure validity, the Academic Office will also collect perception data through evaluations of professional development and the work of the Physical Education Training Specialist. All results will be used to determine if program changes are warranted.

V. Major Initiatives

The proposed revisions to the Physical Education Policy outlined below are recommended as a result of the work of a Physical Education Steering Committee. This broad-based group of stakeholders comprised of district and site-based staff as well as community partners, reviewed best practices as outlined in the state standards and frameworks as well as those in similar urban school districts and incorporated language proposed by the California School Board Association (CSBA). Below we outline the major proposed changes to the policy.

Alignment to CA Physical Education Standards and Framework

The proposed revised policy is updated to include explicit alignment of the Physical Education program to the Physical Education standards and framework and the use of a standards aligned curriculum. The revisions also describe the overall course of study for Physical Education in grades 9-12.

Board of Education Executive Summary
Academic Office: Revised Board Policy 6142.7
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Students with Disabilities

The revised policy addresses adaptations to the program to meet the needs of students with special needs. They will be provided with physical education that is in alignment with their Individualized Education Plans (IEP) or 504 Plans.

Physical Education Minutes

The state of California mandates minutes every ten days for physical education instruction. The revised policy outlines the required minutes at each grade level, K-12, to provide guidance to school sites in scheduling their physical education programs.

Physical Fitness Testing

Annual Physical Fitness testing is required by the state of California for grades 5, 7, and 9. The revised policy includes the timeframe for when the testing will occur and what qualifies as passage of the physical fitness test. In addition, requirements for data reporting are outlined.

Exemptions (Temporary and Permanent)

The physical education policy has been revised regarding allowable exemptions from physical education courses, both temporary and permanent. There were no changes to the temporary exemptions in the previous physical education policy. The permanent exemptions have been modified as follows:

- The language in the athletic exemption was modified to reflect updated language, specifically a shift from the use of the word interscholastic exemptions to athletic exemptions.
- The Two-Year Exemption now reflects changes in Ed Code such as clarity on what constitutes passing the physical fitness test (i.e. passing five of six components of the physical fitness test), which has been required since 2007. It also includes the opportunity to take additional high school elective Physical Education courses if students elect the two-year exemption or fail to pass the physical fitness test.
- The exemption for students 16 years or older who have been in grade 10 for one or more academic years was removed because a student's age does not impact the ability to meet the physical education requirements.
- The exemption for students enrolled as a postgraduate student was removed due to ambiguity. Students who are postgraduates have met the Physical Education graduation requirement and would not require an exemption.
- The grade 12 exemption was added as it is an allowable exemption that was not in previous Board policy.

Program Evaluation

The new policy includes a program evaluation component as advised by CSBA and utilized by other districts. The program evaluation component will allow the district to assess the impact of the physical education program.

Board of Education Executive Summary
Academic Office: Revised Board Policy 6142.7
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Marching Band

The state of California has made the awarding of physical education credit for Marching Band a local decision. State requirements still apply and impact a district's ability to award physical education credit for marching band. These requirements include the following:

- To award physical education credit for Marching Band, it must be taught by a dual credentialed teacher. The teacher must hold a certificated teaching credential in both Marching Band and physical education (Ed Code 33352 (b)(9), 45343-45367).
- The state requires 400 minutes every 10 school days for physical education (Ed Code 51222 (a)) at the secondary level exclusive of Marching Band course content.
- The course of study ensures compliance and that the course meets the objectives and criteria of Ed Code Section 33352, which lists the eight physical education content areas required for physical education program credit. These eight areas must be taught over a span of the physical education courses students take and are as follows: Effects of physical activity upon dynamic health; Mechanics of body movement; Aquatics; Gymnastics and tumbling; Individual and dual sports; Rhythms and dance; Team sports; and Combatives. Most students start Marching Band as a freshman and continue Marching Band all four years.
- Students must be administered the physical fitness testing (PFT) pursuant to Ed Code Section 608000 and the results of the PFT are to be included as part of the school accountability report card.

Junior Reserve Officers Training Corps (JROTC)

Recently, Commission on Teacher Credentialing (CTC) passed a Special Teaching Authorization in Physical Education Designated Subjects Special Subjects in Reserve Officers Training Corps ROTC and Basic Military Drill (BMD). The local school board may approve to award PE credit for JROTC and BMD. However state requirements outlined below, still apply:

- The instructor giving PE credit for JROTC/BMD must meet the higher standard of subject matter competence by passing the CSET in PE or by completing an approved PE subject matter program.
- Holders of the Special Teaching Authorization would only be authorized to teach PE in the context of a JROTC or BMD course that has been approved by the local school board to award PE credit.
- JROTC/BMD courses provided must meet the Physical Education Content Standards for California Public Schools by the State Board of Education and the local governing board takes special action at a public meeting to grant PE credit for these courses.
- The state requires 400 minutes every 10 school days for physical education (Ed code 51222 (a)) at the secondary level.
- The course of study ensures compliance and must meet the objectives and criteria of EC Section 33352 (b)(7) with Title 5, of the California Code of Regulations, Section 10060, which lists the eight physical education content areas required for physical education program credit. These

Board of Education Executive Summary
Academic Office: Revised Board Policy 6142.7
Physical Education Instruction
October 2, 2014



eight areas are as follows: Effects of physical activity upon dynamic health; Mechanics of body movement; Aquatics; Gymnastics and tumbling; Individual and dual sports; Rhythms and dance; Team sports; and Combatives. The above eight areas must be taught over a span of the physical education courses students take.

- Students must be administered the physical fitness testing (PFT) pursuant to Ed Code Section 608000 and the results of the PFT are to be included as part of the school accountability report card.

VI. Results

Once approved, the district will assess the impact of the revised policy as outlined in the Goals, Objectives and Measures section of this document, and will report results.

VII. Lessons Learned/Next Steps

Next steps include the following:

- Present the proposed revisions to the physical education policy in a second reading to the Board
- Once approved, re-convene the committee to draft administrative regulations for the policy to provide further guidance on policy implementation

Sacramento City USD

Board Policy

Physical Education

BP 6142.7

Instruction

The Board of Education recognizes the research and positive benefits of a quality physical education program on student health and academic achievement and encourages each student to take advantage of the various opportunities for physical activity offered by the District. All students in grades K-12 shall be provided opportunities to be physically active on a regular basis through high-quality physical education instruction and may provide additional opportunities for physical activity throughout the school day. All students are expected to participate in the physical education program according to education code. The program will be modified for students with special needs. Opportunities for moderate to vigorous physical activity (MVPA) shall be provided through physical education classes. The district's physical education activities shall support the district's coordinated student wellness program and encourage students' lifelong fitness.

(cf. 5030 – Students Wellness)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6145.2 - Athletic Competition)

(cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee shall ensure that all students in grades K-12 receive the appropriate amount of high quality physical education required by the Education Code. The school district shall adopt the Physical Education Model Content Standards for California Public Schools Kindergarten through Grade Twelve. The school district shall also implement the contents of the Physical Education Framework for California Public Schools Kindergarten through Grade Twelve.

The District's Physical Education program shall provide a developmentally appropriate sequence of instruction aligned with the state's model content standards and curriculum framework. The Superintendent or designee shall ensure that the District's program provides all students with equal opportunities for instruction and participation regardless of gender, race or disabilities in accordance with law.

(cf. 0410- Nondiscrimination in District Programs and Activities)

(cf. 6011 – Academic Standards)

(cf. 6143 – Courses of Study)

The Physical Education program will build interest and proficiency in movement skills, encourage students' lifelong fitness through physical activity, and will design and evaluate a strong, cohesive and comprehensive physical education program for all students. The Board of Education shall adopt the Exemplary Physical Education Curriculum (EPEC) for physical education which encompasses the California Content Standards for Physical Education and the National Physical Education Standards.

The District's program shall include a variety of kinesthetic activities including team and individual sports, life time sports and activities, gymnastics, as well as aesthetic movement forms, such as dance.

The overall course of study for grades 9-12 shall include the effects of physical activity upon human health, the mechanics of body movement, aquatics, gymnastics and tumbling, individual and dual sports, rhythms and dance, team sports, and combative (EC 33352; 5 CCR 10060).

The Board shall approve the courses in grades 9-12 for which physical education credit may be granted. The Board, Superintendent and designee will comply with all state laws and guidelines when approving courses for physical education. Ninth graders must take Freshman Physical Education class lead by a credentialed physical education teacher. Independent study may be used to extend a student's education opportunities in physical education 10th-12th grade. Independent study may be used as an alternative instructional strategy, not an alternative curriculum nor as the exclusive means of course credit offerings for the physical education graduation requirement from a school as specified in the updated California Department of Education's *Independent Study Operations Manual*. Students follow the same course of study as the District Physical Education Courses and meet the same academic standards as classroom-based students. Independent study students must adhere to (*EC sections 51222, 51225.3, 51241, and 60800* which requires all grade nine students to be tested in the state's physical performance test (FITNESSGRAM).

(*cf. 6146.1 – High School Graduation Requirements*)
(*cf. 6146.11 – Alternative Credits Toward Graduation*)
(*cf. 6158 – Independent Study*)

The District's Physical Education program shall engage students in MVPA, as defined in the accompanying administrative regulation, for at least 50 percent of class or session time. The Superintendent or designee shall develop strategies to monitor the amount of MVPA that occurs during the physical education instructional program.

Students with disabilities shall be provided instruction in physical education in accordance with their individualized education program or Section 504 accommodation plan.

(*cf. 6159- - Individualized Education Program*)
(*cf. 6164.6 – Identification and Education Under Section 504*)

1. Schools will provide instruction and facilities/equipment to ensure that all students have the opportunity to participate in daily physical education/physical activity.
2. Schools will meet or exceed the PE minutes requirements
 - a. 1-6 200 minutes every 10 days
 - b. 6-8 400 minutes every 10 days
 - c. K-8 200 minutes every 10 days
 - d. 9-12 400 minutes every 10 days

Teachers and other school and community personnel will not use physical activity (e.g., running laps, pushups) or withhold opportunities for physical activity (e.g., recess, physical education) as punishment.

As per the California Association for Health, Physical Education, Recreation and Dance (CAHPERD) and the National Association for Sport and Physical Education (NASPE) recommendation, the District

shall make every effort to maintain the same ratio in Physical Education classes as exists for other classes in middle school and high school (CCR, Title 5, Section 10060).

Physical Fitness Testing

During the months of February, March, April, or May, students in grades 5, 7, and 9 will undergo the physical fitness testing designated by the State Board of Education (*EC 60800; 5 CCR 1041*).

Students with physical disabilities and students who are unable to participate in all of the testing tasks shall participate in as much of the physical fitness testing as their physical condition will permit. Summary information will be reported annually to physical education teachers and individual student reports of fitness will be distributed to parents twice a year (Once by October 30th and the final by June 1st). Results will also be included in each school's SACRC reporting

Tools to measure height, weight, heart rates and body composition may be made available to help students more accurately determine their health and fitness level.

Temporary Exemptions

The Superintendent or designee may grant a temporary exemption from physical education under either of the following conditions with the consent of the student: (*EC 51241*)

1. A student is enrolled for one-half time or less.
2. A student is ill or injured and a modified program to meet his/her needs cannot be provided.

Permanent Exemptions

The Superintendent or designee may grant a permanent exemption from physical education to an **individual student** under any of the following condition: (*EC 51241*)

1. Enrolled in a juvenile home, ranch, camp or forestry camp school with recreation and exercise scheduled

Two-Year Exemptions

With the **student's consent**, the Superintendent or designee may exempt a student from physical education courses for any two years any time during grades 10-12, inclusive, **if the student has satisfactorily met at least five of the six standards** of the state's physical fitness test in grade 9. (*EC 51241*)

Upon request by students and/or their parents/guardians, the Superintendent or designee may administer the physical fitness test to students in grades 10-12 who need to pass the test in order to qualify for a two-year exemption from physical education courses.

The District Board of Education opted to exempt students from two of the four years of physical education pursuant to *paragraph (1) or (2) or both of subdivision (b) of EC section 51241*. By exempting students from the additional two years of physical education classes, District high schools are to offer for those exempted students a variety of physical education elective courses (*EC 51222(b)*). These courses are offered to provide students with the opportunity to specialize in activities of their own choosing. Following a specific regimen and honing their skills, students are then able to develop a personalized plan to ensure a lifetime of fitness and physical activity. (*Physical Education Framework for California Public Schools, Kindergarten through Grade Twelve*, page 48)

The Superintendent or designee may excuse any student in grade 10, 11 or 12 who attends a regional occupational center or program from attending physical education courses if such attendance results in hardship because of the travel time involved. (Education Code 52316)

Athletics Exemption

The Superintendent or designee may exempt students from physical education when they are participating in interscholastic athletic programs which entail comparable amounts of time and physical activity, provided their physical education, in its entirety, meets the district's curriculum standards.

(*cf. 6145.2 – Athletic Competition*)

(*cf. 6146.11 - Alternative Credits Toward Graduation*)

12th Grader Exemption

Under EC Section 512466 the District Board of Education may exempt any pupil enrolled in his or her last semester or quarter, as the case may be, of the 12th grade who, pursuant to *EC 46145* (minimum required courses per semester or quarter and *EC 46147* (exemption for certain 12th grade students to attend less than the minimum school day), is permitted to attend school less than 240 or 180 minutes per day, from attending courses of physical education (*EC 51246*). However, that such pupil may not be exempted pursuant to this section from attending courses of physical education if such pupil would, after such exemption, attend school for 240 minutes or more per day.

Weather

Physical Education staff shall appropriately limit the amount or type of physical exercise required of students during air pollution episodes, hot weather, or other inclement conditions.

(*cf. 3514 – Environmental Safety*)

(*cf. 3516 – Emergencies and Disaster Preparedness Plan*)

(*cf. 514.7 – Sun Safety*)

Special Care

Physical education staff shall take special care to ensure that excessive physical exertion is not required of students who have informed staff of a heart or respiratory condition or other physical disability that may restrict such activity. Any dispute concerning such a condition shall be

submitted to the principal or designee, who may make appropriate inquiries consistent with state and federal law. An appropriate alternative activity shall be provided for these students.

(cf. 6164.6 - Identification and Education under Section 504)

Staffing

The district shall provide physical education teachers with continuing professional development, including classroom management and instructional strategies designed to keep students engaged and active and to enhance the quality of physical education instruction and assessment.

(cf. 4131 – Staff Development)

(cf. 5121 – Grades/ Evaluation of Student Achievement)

Program Evaluation

The Superintendent or designees shall annually report to the Board the results of the state physical fitness testing for each school and applicable grade level. He/she shall also report to the Board regarding the number of instructional minutes offered in physical education for each grade level, the schools in compliance with the PE mandated minutes, the number of two-year and permanent exemptions granted pursuant to Education Code 51241, and any other data agreed upon by the Board and the Superintendent or designee to evaluate program quality and the effectiveness of the District's program in meeting goals for physical activity and physical education.

(cf. 0500 – Accountability)

(cf. 6190 – Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

33126 School accountability report card

33350-33354 CDE responsibility re: physical education

35256 School accountability report card

49066 Grades; physical education class

51210 Course of study, grades 1-6

51220 Course of study, grades 7-12

51222 Physical education

51223 Physical education, elementary schools

51241 Temporary, two-year or permanent exemptions from physical education

51242 Exemption from physical education for athletic program participants

60800 Physical performance test

CODE OF REGULATIONS, TITLE 5

1040-1048 Physical performance test

3051.5 Adapted physical education for individuals with exceptional needs

10060 Criteria for high school physical education programs

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

UNITED STATES CODE, TITLE 42

1751 Note Local wellness policy

ATTORNEY GENERAL OPINIONS

53 Ops. Cal. Atty. Gen. 230 (1970)

Management Resources:

CSBA PUBLICATIONS

Active Bodies, Active Minds: Physical Activity and Academic Achievement, Fact Sheet, February 2010

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, rev. February 2010

Maximizing Opportunities for Physical Activity During the School Day, Fact Sheet, November 2009

Moderate to Vigorous Physical Activity in Physical Education to Improve Health and Academic Outcomes, Fact Sheet, November 2009

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

Physical Education and California Schools, Policy Brief, rev. October 2007

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Physical Education Framework for California Public Schools: Kindergarten Through Grade 12, 2009

Physical Education Model Content Standards for California Public Schools: Kindergarten Through Grade 12, January 2005

Adapted Physical Education Guidelines for California Schools, 2003

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

School Health Index for Physical Activity and Healthy Eating: A Self-Assessment and Planning Guide for Elementary and Middle/High Schools, 2000

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATINOS

2008 Physical Activity Guidelines for Americans, October 2008

WEB SITES

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

California Department of Education, Physical Fitness Testing: <http://www.cde.ca.gov/ta/tg/pf>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN (Leaders Encouraging Activity and Nutrition): <http://www.californiaprojectlean.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Educational Data System, California physical fitness: <http://www.eddata.com/projects/current/cpf>

Healthy People 2010: <http://www.healthypeople.gov>

National Association for Sport and Physical Education <http://www.aahperd.org/naspe>

President's Council on Physical Fitness and Sports: <http://www.fitness.gov>

The California Endowment: <http://www.calendow.org>

U.S. Department of Health and Human Services: <http://www.health.gov>

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

Revised: May 20, 2004 Sacramento, California

Revised: 2013 Sacramento, California

Sacramento City USD

Board Policy

Physical Education

BP 6142.7
Instruction

The Board of Education recognizes the research and positive benefits of a quality physical education program on student health and academic achievement and encourages each student to take advantage of the various opportunities for physical activity offered by the District. All students in grades K-12 shall be provided opportunities to be physically active on a regular basis through high-quality physical education instruction and may provide additional opportunities for physical activity throughout the school day. All students are expected to participate in the physical education program according to education code. The program will be modified for students with special needs. Opportunities for moderate to vigorous physical activity (MVPA) shall be provided through physical education classes. The district's physical education activities shall support the district's coordinated student wellness program and encourage students' lifelong fitness.

~~The Governing Board desires to provide a physical education program which builds interest and proficiency in movement skills and encourages students' lifelong fitness through physical activity. All students are expected to participate in the physical education program according to education code. The program will be modified for students with special needs. Besides promoting high levels of personal achievement and a positive self image, physical education activities should teach students how to cooperate in the achievement of common goals.~~

(cf. 5030 – Students Wellness)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6145.2 - Athletic Competition)

(cf. 6145.21 - Sportsmanship)

(cf. 6146.1 - High School Graduation Requirements)

The Board shall approve the components of the physical education program.

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

~~Physical education staff shall take special care to ensure that excessive physical exertion is not required of students who have informed staff of a heart or respiratory condition or other physical disability that may restrict such activity. Any dispute concerning such a condition shall be submitted to the principal or designee, who may make appropriate inquiries consistent with state and federal law. An appropriate alternative activity shall be provided for these students.~~

~~(cf. 6164.6 - Identification and Education under Section 504)~~

Comment [HD1]: This has been stricken to add updated language from CSBA, PE Framework and PE content standards. Hence the new writing above.

Comment [HD2]: The student wellness policy links to this policy. This is why we added this here.

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Comment [HD3]: On GAMUT this policy name has changed to Athletic Competition. (Consistency)

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Comment [HD4]: This has been stricken and moved to the later half of this policy.

Proposed Revision Board Policy

~~Physical education staff shall appropriately limit the amount or type of physical exercise required of students during air pollution episodes, hot weather, or other inclement conditions.~~

~~(cf. 3516 – Emergencies and Disaster Preparedness Plan)~~

The Superintendent or designee shall ensure that all students in grades K-12 receive the appropriate amount of high quality physical education required by the Education Code. The school district shall adopt the Physical Education Model Content Standards for California Public Schools Kindergarten through Grade Twelve. The school district shall also implement the contents of the Physical Education Education Framework for California Public Schools Kindergarten through Grade Twelve. The District's Physical Education program shall provide a developmentally appropriate sequence of instruction aligned with the state's model content standards and curriculum framework. The Superintendent or designee shall ensure that the District's program provides all students with equal opportunities for instruction and participation regardless of gender, race or disabilities in accordance with law.

(cf. 0410- Nondiscrimination in District Programs and Activities)

(cf. 6011 – Academic Standards)

(cf. 6143 – Courses of Study)

The Physical Education program will build interest and proficiency in movement skills, encourage students' lifelong fitness through physical activity, and will design and evaluate a strong, cohesive and comprehensive physical education program for all students. The Board of Education shall adopt the Exemplary Physical Education Curriculum (EPEC) for physical education which encompasses the California Content Standards for Physical Education and the National Physical Education Standards. The District's program shall include a variety of kinesthetic activities including team and individual sports, life time sports and activities, gymnastics, as well as aesthetic movement forms, such as dance.

The overall course of study for grades 9-12 shall include the effects of physical activity upon human health, the mechanics of body movement, aquatics, gymnastics and tumbling, individual and dual sports, rhythms and dance, team sports, and combative (EC 33352; 5 CCR 10060).

The Board shall approve the courses in grades 9-12 for which physical education credit may be granted. The Board, Superintendent and designee will comply with all state laws and guidelines when approving courses for physical education. Ninth graders must take Freshman Physical Education Education class lead by a credentialed physical education teacher. Independent study may be used to extend a student's education opportunities in physical education 10th-12th grade. Independent study may be used as an alternative instructional strategy, not an alternative curriculum nor as the exclusive means of course credit offerings for the physical education graduation requirement from a school as specified in the updated California Department of Education's *Independent Study Operations Manual*. Students follow the same course of study as the District Physical Education Courses and meet the same same academic standards as classroom-based students. Independent study students must adhere to *(EC sections 51222, 51225.3, 51241, and 60800* which requires all grade nine students to be tested in the state's physical performance test (FITNESSGRAM).

(cf. 6146.1 – High School Graduation Requirements)

(cf. 6146.11 – Alternative Credits Toward Graduation)

(cf. 6158 – Independent Study)

Comment [HD5]: The last PE policy was updated in 2004 before the state model content standards. Standards came out in 2005.

Comment [HD6]: CSBA language

Comment [HD7]: Independent Study Operations Manual Ch. 11 and CDE FAQs – Physical Education (Independent Study)

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Comment [HD8]: Ed Code 51745 (Last sentence of the ed code also found in our AR's for Independent Study 6158

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Proposed Revision Board Policy

The District's Physical Education program shall engage students in MVPA, as defined in the accompanying administrative regulation, for at least 50 percent of class or session time. The Superintendent or designee shall develop strategies to monitor the amount of MVPA that occurs during the physical education instructional program.

Comment [HD9]: CSBA language

Students with disabilities shall be provided instruction in physical education in accordance with their individualized education program or Section 504 accommodation plan.

Comment [HD10]: CSBA

(cf. 6159- - Individualized Education Program)

(cf. 6164.6 – Identification and Education Under Section 504)

1. Schools will provide instruction and facilities/equipment to ensure that all students have the opportunity to participate in daily physical education/physical activity.
2. Schools will meet or exceed the PE minutes requirements
 - a. 1-6 200 minutes every 10 days
 - b. 6-8 400 minutes every 10 days
 - c. K-8 200 minutes every 10 days
 - d. 9-12 400 minutes every 10 days

Teachers and other school and community personnel will not use physical activity (e.g., running laps, pushups) or withhold opportunities for physical activity (e.g., recess, physical education) as punishment.

As per the California Association for Health, Physical Education, Recreation and Dance (CAHPERD) and the National Association for Sport and Physical Education (NASPE) recommendation, the District shall make every effort to maintain the same ratio in Physical Education classes as exists for other core classes in middle school and high school (CCR, Title 5, Section 10060).

Physical Fitness Testing

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During the months of February, March, April, or May, students in grades 5, 7, and 9 will undergo the physical fitness testing designated by the State Board of Education (EC 60800; 5 CCR 1041).

Comment [HD11]: CSBA Language and Ed Code

Students with physical disabilities and students who are unable to participate in all of the testing tasks shall participate in as much of the physical fitness testing as their physical condition will permit. Summary information will be reported annually to physical education teachers and individual student reports of fitness will be distributed to parents twice a year (Once by October 30th and the final by June 1st). Results will also be included in each school's SACRC reporting.

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Comment [HD12]: This is something we added due to the content standards and teachers should be taking a baseline to show student growth.

Tools to measure height, weight, heart rates and body composition may be made available to help students more accurately determine their health and fitness level.

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Comment [HD13]: CSBA language

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Temporary Exemptions

Proposed Revision Board Policy

The Superintendent or designee may grant a temporary exemption from physical education under either of the following conditions with the consent of the student; (EC 51241)

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Exemptions

With the consent of the student, the Superintendent or designee may grant temporary exemption from physical education under either of the following conditions: (Education Code 51241)

Comment [HD14]: Wording is just reformatted above. We are not deleting this section

1. A student is enrolled for one-half time or less.
2. A student is ill or injured and a modified program to meet his/her needs cannot be provided.

Permanent Exemptions

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The Superintendent or designee may grant a permanent exemption from physical education to an individual student under any of the following condition: (EC 51241)

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The Superintendent or designee may grant permanent exemptions from physical education for a student who is either: (Education Code 51241)

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Comment [HD15]: Not deleting completely, just rewording see above.

1. Age 16 years or older and has been in grade 10 for one or more academic years

Comment [HD16]: We agreed to take this out. See email from Iris to Heather on 7/29 @ 7:45am.

2. Enrolled as a postgraduate student

Comment [HD17]: We agreed in our meeting to take this out because if the student is postgraduate they have completed their physical education requirements for graduation.

3. Enrolled in a juvenile home, ranch, camp or forestry camp school with recreation and exercise scheduled

Two-Year Exemptions

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With the student's consent, the Superintendent or designee may exempt a student from physical education courses for any two years any time during grades 10-12, inclusive, if the student has satisfactorily met at least five of the six standards of the state's physical fitness test in grade 9. (EC 51241)

Comment [HD18]: CSBA and Ed Code

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Comment [HD19]: CSBA

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Upon request by students and/or their parents/guardians, the Superintendent or designee may administer the physical fitness test to students in grades 10-12 who need to pass the test in order to qualify for a two-year exemption from physical education courses.

The District Board of Education opted to exempt students from two of the four years of physical education pursuant to paragraph (1) or (2) or both of subdivision (b) of EC section 51241. By exempting students from the additional two years of physical education classes, District high schools are to offer for those exempted students a variety of physical education elective courses (EC 51222(b)). These courses are offered to provide students with the opportunity to specialize in activities of their own choosing. Following a specific regimen and honing their skills, students are then able to develop a personalized plan to ensure a lifetime of fitness and physical activity. (Physical Education Framework for California Public Schools, Kindergarten through Grade Twelve, page 48)

Comment [HD20]: Ed Code, CDE PE FAQ, PE Framework

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Proposed Revision Board Policy

~~The Superintendent or designee may exempt students, with their consent, from any two years of physical education courses during grades 10 through 12 pursuant to Education Code 51241, provided the student has passed the physical performance test administered in grade 9 pursuant to Education Code 60800. (Education Code 51241)~~

Comment [HD21]: This language has been updated in ED Code. The language above reflects the updated language.

The Superintendent or designee may excuse any student in grade 10, 11 or 12 who attends a regional occupational center or program from attending physical education courses if such attendance results in hardship because of the travel time involved. (Education Code 52316)

Comment [HD22]: These students are covered under the Independent Study. It is the recommendation of the PE steering committee to remove this. We are not limiting students choices by removing this.

Athletics Exemption

The Superintendent or designee may exempt students from physical education when they are participating in interscholastic athletic programs which entail comparable amounts of time and physical activity, provided their physical education, in its entirety, meets the district's curriculum standards.

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Comment [HD23]: This is original wording from our current PE Policy.

~~(cf. 6145.2 – Athletic Competition)~~

~~(cf. 6145.2 – Interscholastic Competition)~~

~~(cf. 6146.11 – Alternative Credits Toward Graduation)~~

Comment [HD24]: On GAMUT this policy name has changed to Athletic Competition. (Consistency)

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12th Grader Exemption

~~Under EC Section 512466 the District Board of Education may exempt any pupil enrolled in his or her last last semester or quarter, as the case may be, of the 12th grade who, pursuant to EC 46145 (minimum required courses per semester or quarter and EC 46147 (exemption for certain 12th grade students to attend attend less than the minimum school day), is permitted to attend school less than 240or 180 minutes per day, day, from attending courses of physical education (EC 51246). However, that such pupil may not be exempted pursuant to this section from attending courses of physical education if such pupil would, after such exemption, attend school for 240 minutes or more per day.~~

Comment [HD25]: Ed code and we discussed this during our meeting to add into the policy.

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Weather

Physical Education staff shall appropriately limit the amount or type of physical exercise required of students during air pollution episodes, hot weather, or other inclement conditions.

(cf. 3514 – Environmental Safety)

(cf. 3516 – Emergencies and Disaster Preparedness Plan)

(cf. 514.7 – Sun Safety)

Comment [HD26]: Copied from first page of original policy

Special Care

Physical education staff shall take special care to ensure that excessive physical exertion is not required of students who have informed staff of a heart or respiratory condition or other physical disability that may restrict such activity. Any dispute concerning such a condition shall be submitted to the principal or designee, who may make appropriate inquiries consistent with state and federal law. An appropriate alternative activity shall be provided for these students.

(cf. 6164.6 - Identification and Education under Section 504)

Staffing

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Proposed Revision Board Policy

The district shall provide physical education teachers with continuing professional development, including classroom management and instructional strategies designed to keep students engaged and active and to enhance the quality of physical education instruction and assessment.

Comment [HD27]: CSBA language

(cf. 4131 – Staff Development)

(cf. 5121 – Grades/ Evaluation of Student Achievement)

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Program Evaluation

The Superintendent or designees shall annually report to the Board the results of the state physical fitness testing for each school and applicable grade level. He/she shall also report to the Board regarding the number of instructional minutes offered in physical education for each grade level, the schools in compliance with the PE mandated minutes, the number of two-year and permanent exemptions granted pursuant to Education Code 51241, and any other data agreed upon by the Board and the Superintendent or designee to evaluate program quality and the effectiveness of the District's program in meeting goals for physical activity and physical education.

Comment [HD28]: CSBA Language with one addition at the end of the sentence I added physical education, since this is different than physical activity.

(cf. 0500 – Accountability)

(cf. 6190 – Evaluation of the Instructional Program)

Legal Reference:

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EDUCATION CODE

33126 School accountability report card

33350-33354 CDE responsibility re: physical education

35256 School accountability report card

49066 Grades: physical education class

51210 Course of study, grades 1-6

51220 Course of study, grades 7-12

51222 Physical education

51223 Physical education, elementary schools

51241 Temporary, two-year or permanent exemptions from physical education

51242 Exemption from physical education for athletic program participants

60800 Physical performance test

CODE OF REGULATIONS, TITLE 5

Proposed Revision Board Policy

1040-1048 Physical performance test

3051.5 Adapted physical education for individuals with exceptional needs

10060 Criteria for high school physical education programs

UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

UNITED STATES CODE, TITLE 42

1751 Note Local wellness policy

ATTORNEY GENERAL OPINIONS

53 Ops. Cal. Atty. Gen. 230 (1970)

Management Resources:

CSBA PUBLICATIONS

Active Bodies, Active Minds: Physical Activity and Academic Achievement, Fact Sheet, February 2010

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Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, rev. February 2010

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Maximizing Opportunities for Physical Activity During the School Day, Fact Sheet, November 2009

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Moderate to Vigorous Physical Activity in Physical Education to Improve Health and Academic Outcomes, Fact Sheet, November 2009

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Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

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Physical Education and California Schools, Policy Brief, rev. October 2007

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Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

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Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

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CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

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Physical Education Framework for California Public Schools: Kindergarten Through Grade 12, 2009

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Physical Education Model Content Standards for California Public Schools: Kindergarten Through Grade 12, January 2005

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Proposed Revision Board Policy

Adapted Physical Education Guidelines for California Schools, 2003

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CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

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School Health Index for Physical Activity and Healthy Eating: A Self-Assessment and Planning Guide for Elementary and Middle/High Schools, 2000

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS

2008 Physical Activity Guidelines for Americans, October 2008

WEB SITES

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

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California Department of Education, Physical Fitness Testing: <http://www.cde.ca.gov/ta/tg/pf>

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California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

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California Project LEAN (Leaders Encouraging Activity and Nutrition): <http://www.californiaprojectlean.org>

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Centers for Disease Control and Prevention: <http://www.cdc.gov>

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Educational Data System, California physical fitness: <http://www.eddata.com/projects/current/cpf>

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Healthy People 2010: <http://www.healthypeople.gov>

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National Association for Sport and Physical Education <http://www.aahperd.org/naspe>

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President's Council on Physical Fitness and Sports: <http://www.fitness.gov>

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The California Endowment: <http://www.calendow.org>

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U.S. Department of Health and Human Services: <http://www.health.gov>

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Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

Revised: May 20, 2004 Sacramento, California

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Revised: 2013 Sacramento, California

Legal Reference:

EDUCATION CODE

33350—CDE responsibilities re: physical education

49066—Grades; physical education class

~~51210—Course of study, grades 1-6
51220—Course of study, grades 7-12
51222—Physical education
51223—Physical education, elementary schools
51241—Temporary or permanent exemption from physical education
51242—Exemption from physical education for athletic program participants
52316—Excuse from attending physical education classes
60800—Physical performance test
CODE OF REGULATIONS, TITLE 5
1041-1046—Physical performance test
3051.5—Adapted physical education for individuals with exceptional needs
10060—Criteria for high school physical education programs
UNITED STATES CODE, TITLE 29
794—Rehabilitation Act of 1973, Section 504
ATTORNEY GENERAL OPINIONS
53 Ops. Cal. Atty. Gen. 230 (1970)~~

Management Resources:

CSBA PUBLICATIONS

~~Healthy Food Policy Resource Guide, 2003~~

CDE PUBLICATIONS

~~Physical Education Framework for California Public Schools: Kindergarten Through Grade 12, 1996~~

CDE PROGRAM ADVISORIES

~~0418.89 Physical Education, April 18, 1989~~

CDHS PUBLICATIONS

~~Jump Start Teens, 1997~~

~~Playing the Policy Game, 1999~~

~~School Idea and Resource Mini-Kit, 2000~~

CDC PUBLICATIONS

~~School Health Index for Physical Activity and Healthy Eating:—A Self Assessment and Planning Guide for Elementary and Middle/High Schools, 2000~~

NASBE PUBLICATIONS

~~Fit, Healthy and Ready to Learn, 2000~~

WEB SITES

~~CSBA:—<http://www.esba.org>~~

~~CDE, Nutrition Services Division/SHAPE California: <http://www.cde.ca.gov/nsd>~~

~~CDHS, School Health Connections: <http://www.mch.dhs.ca.gov/programs/she/she.htm>~~

~~California Project LEAN (Leaders Encouraging Activity and Nutrition):—~~

~~<http://www.californiaprojectlean.org>~~

~~California Healthy Kids Resource Center: <http://www.californiahealthykids.org>~~

~~National School Boards Association: <http://www.schoolhealth@nsba.org>~~

~~National Association of State Boards of Education (NASBE): <http://www.boards@nasbe.org>~~

~~Centers for Disease Control and Prevention (CDC):<http://www.cdc.gov>~~

Proposed Revision Board Policy←

~~Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT~~
~~adopted: November 16, 1998 Sacramento, California~~
~~adopted: May 20, 2004~~



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.3

Meeting Date: October 2, 2014

Subject: AB 1200 Disclosure of Costs of the Tentative Agreement with Sacramento City Teachers Association (SCTA) and Ratification of the Tentative Agreement with SCTA

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

Division: Human Resources and Employee Compensation Services

Recommendation: AB 1200 Disclosure of Costs of the Tentative Agreement with Sacramento City Teachers Association ("SCTA") and Ratification of the Tentative Agreement with SCTA

Background/Rationale: Government Code §3547.5 requires districts to provide the Board of Education, as well as the public, with a summary and costs of negotiated agreements with exclusive representatives before they are implemented. Further, a tentative agreement must be ratified with the Governing Board before it may be implemented.

Financial Considerations: Yes, see attachment: AB 1200 Sacramento County Office of Education- Public Disclosure of Collective Bargaining Agreement Disclosure .

Documents Attached:

- Executive Summary
- AB 1200 Sacramento County Office of Education- Public Disclosure of Collective Bargaining Agreement
- Tentative Agreement - Sacramento City Teachers Association ("SCTA")

Estimated Time of Presentation: 5 minutes

Submitted by: Cancy McArn, Assistant Superintendent
Human Resources and Employee Compensation Services

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Human Resources & Employee Compensation

AB 1200 Disclosure and SCTA Tentative Agreement

October 2, 2014 Board Meeting



I. OVERVIEW / HISTORY

Government Code §3547.5 requires districts to provide the Board of Education, as well as the public, with a summary and costs of negotiated agreements with exclusive representatives before they are implemented. The AB 1200 Disclosure provides a summary of the major provisions of the terms of the negotiated tentative agreement. In addition, the cost of the terms for the years of the agreement must also be presented to the public prior to the final approval.

II. DRIVING GOVERNANCE

- Board Policy – Administrative Regulation 4243.1 – Public Notice – Personnel Negotiations – Before entering into a negotiated agreement, the Board shall disclose, at a public meeting, the major provisions of the agreement, including but not limited to the costs that would be incurred by the district under the agreement for the current and subsequent fiscal years.
- Government Code 3547.5 – Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction.
- Government Code 3540.2 – A school district that has a qualified or negative certification pursuant to Section 42131 of the Education Code shall allow the county office of education in which the school district is located at least 10 working days to review and comment on any proposed agreement made between the exclusive representative and the public school employer.

II. BUDGET

See Attachment A: Sacramento County Office of Education, Public Disclosure of Collective Bargaining Agreement

IV. GOALS, OBJECTIVES, AND MEASURES

Sacramento City Teachers Association (“SCTA”) and the Sacramento City Unified School District (“District”), collectively referred to as the “Parties” negotiated in good faith to reach a two year Tentative Agreement (“TA”), as set forth in Attachment B.

Board of Education Executive Summary

Human Resources & Employee Compensation

AB 1200 Disclosure and SCTA Tentative Agreement

October 2, 2014 Board Meeting



V. MAJOR INITIATIVES

The key provisions of the Tentative Agreement are summarized as follows:

Hours of Employment

- For the 2014-15 school year, the required days of service shall increase from one hundred eighty-two (182) service days to one hundred eighty-four (184) service days. This increase reflects the restoration of two furlough days, to be designated on the calendar as non-instructional, pre-service staff development days.
- For the 2015-16 work year, the required work year will be one hundred eighty-four (184) service days, which includes two non-instructional days.
- The Agreement provides that beginning in the 2014-15 school year, there are two options available to school sites for their Kindergarten instructional day and details those two options.
- If the District is able to obtain a waiver from the State Board of Education, sites choosing to extend their work year will not evaluate their extended-day Kindergarten teachers in the implementation year.
- The District and SCTA will establish a joint Extended-Day Kindergarten Committee to assist with issues related to extended-day Kindergarten.
- The District and SCTA agreed to add additional minutes to the instructional day of each week to establish weekly collaborative time for employees. The details of this work schedule will be developed through the work of the calendar committee.
- The District and SCTA agree to establish a calendar committee to consider possible adjustments to the start and end date of the 2015-16, 2016-17 and 2017-18 school years.

Evaluations

- A Joint Evaluation Committee will be established for the purpose of working towards the development and recommendation of updated teacher evaluation tools and process. The Committee will make a recommendation to the District and SCTA by January 30, 2015 for the purposes of negotiations, with the goal of achieving implementation of any recommendation by the 2015-16 school year.
- The District agrees to make efforts to reduce the number of split classes.
- If the District can obtain a waiver from the State Board of Education, teachers assigned to split classes will not be evaluated in the 2014-15 or 2015-16 school years.

Compensation

- For the 2014-15 school year, the salary schedule will be increased by two percent (2%), effective July 1, 2014.
- For the 2015-16 school year, the salary schedule will be increased by one percent (1%), effective July 1, 2015.

Board of Education Executive Summary

Human Resources & Employee Compensation

AB 1200 Disclosure and SCTA Tentative Agreement

October 2, 2014 Board Meeting



- If the District receives additional funding or savings over the District's general fund unrestricted budgeted projections for the 2014-15 or the 2015-16 school years, the District and SCTA will immediately reopen negotiations to bargain over possible compensation enhancements.
- The District and SCTA agree to participate in a "Health and Welfare Benefits Committee" for the purposes of studying fringe benefit coverage, with emphasis on the requirements of the Affordable Care Act.
- Commencing with the 2014-15 school year, SCTA members will increase their monthly contribution to fund retiree health benefits in accordance with the TA.

Class Size

- Pursuant to the requirements of the Local Control Funding Formula ("LCFF"), the Parties establish a collectively bargained alternative class size ratio, detailed in the Agreement, to preserve the additional Class Size Reduction adjustment grant.
- A class size adjustment work group will be established to make recommendations to the District and SCTA bargaining teams regarding where re-purposing could assist the District to achieve the target class sizes established by LCFF.

Other Terms

- The District and SCTA agree to establish a workgroup to discuss the negotiable effects of the District's student inclusion program.
- The District and SCTA agree to meet and bargain any effects the implementation of a new District information system may have on SCTA members' working conditions.
- The District and SCTA agree to review prior tentative agreements, MOUs, side letters or other documents related to the agreement and work together to incorporate them into the Collective Bargaining Agreement.

VI. RESULTS

Good faith bargaining between the Parties resulted in a signed TA between SCTA and the District.

VII. LESSONS LEARNED / NEXT STEPS

Approve AB 1200 Disclosure of Cost of the Agreement and Tentative Agreement with the SCTA and the District.

SACRAMENTO COUNTY OFFICE OF EDUCATION

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: **Sacramento City Unified School**

Name of Bargaining Unit: **Sacramento City Teachers' Association (SCTA)**

Certificated, Classified, Other: **Certificated**

The proposed agreement covers the period beginning: **July 1, 2014** and ending: **June 30, 2016**

(date) (date)

The Governing Board will act upon the agreement on: **Potentially September 18, 2014**

(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation - Includes all General Fund - Unrestricted and Restricted

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 13/14	FY 14/15	FY 15/16	FY 16/17
1	Salary Schedule (This is to include Step and Columns, which is also reported separately in Item 6)	\$142,989,663.00	\$2,859,793.26	\$4,650,466.56	\$0.00
			2.00%	3.19%	0.00%
2	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	Included Above	Included Above	Included Above	Included Above
	Description of other compensation				
3	Statutory Benefits - STRS, PERS, FICA WE, UI, Medicare, etc.	\$17,897,034.00	\$362,907.76	\$1,035,624.84	\$0.00
			2.03%	5.67%	0.00%
4	Health/Welfare Plans	\$50,687,559.00	\$0.00	\$0.00	\$0.00
5	Total Compensation - Add Items 1 through 4 to equal 5	\$211,574,256.00	\$3,222,701.02	\$5,686,091.40	\$0.00
			1.52%	2.65%	0.00%
6	Step and Column - Due to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,144,845.00	\$0.00	\$0.00	\$0.00
7	Total Number of Represented Employees (Use FTEs if appropriate)	2081	2015	2047	2047
8	Total Compensation <u>Average</u> Cost per Employee	101,669.51	1,548.63	2,732.38	0.00
			1.52%	2.65%	0.00%

9 . What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

The negotiated percentage increase was 2% (1% owe from 2010 Agreement plus increase 1%) effective July 1, 2014. There is also an additional 1% effective July 1, 2015, and option to open compensation for FY 2015-16 if state revenues are significantly higher than projected.

10 . Were any additional steps, columns, or range added to the schedule? (If yes, please explain.)

No

11 . Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Commencing with the 2014-15 school year, SCTA members shall contribute an additional amount per month equal to the highest percentage increase of any plan on the premium rate of health insurance in addition to the \$20 per month.

12 . Does this bargaining unit have a negotiated cap for Health & Welfare Yes ☐ | No ☒

If yes, please describe the cap amount.

B. Proposed Negotiated Changes in Noncompensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

SCTA and District agreed to reduce class size in grades K-3 by 1 student for fiscal year 2014-15 and by 2 students for fiscal year 2015-16 for schools with 75% or more Title I F/R funding levels.

The parties agree to add additional minutes to the instructional day for collaborative time.

C. What are the specific impacts (positive or negative) on instructional and support programs accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

By FY 2015-16, the District will have smaller class size by 3 students in grades K-3 in the highest poverty schools. This certainly will have a positive impact on our instructional program.

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

The contingency language is for compensation for FY 2015-16. There is an reopener language... if state revenues are significantly higher than anticipated, the parties agree to meet.

E. Will this agreement create, or decrease deficit financing in the current or subsequent year(s)?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenue and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

No

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

G. Source of Funding for Proposed Agreement

1. Current Year

The majority of the funding source is general fund unrestricted, but it will also affect categorical funds, charter fund, child development, adult education since SCTA members work in all schools.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The total increase of this agreement is 3% (2% FY 2014-15 and 1% FY 2015-16) and we plan to cover with part of LCFF funds. The projected increase is included in the Multi Year Projection.

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Enter Bargaining Unit: **Sacramento City Teachers' Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of July 17, 2014, Final State Budget)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$316,558,570			\$316,558,570
Remaining Revenues (8100-8799)	\$12,703,708			\$12,703,708
TOTAL REVENUES	\$329,262,278	\$0	\$0	\$329,262,278
EXPENDITURES				
Certificated Salaries (1000-1999)	\$125,664,379	\$2,101,948	\$0	\$127,766,327
Classified Salaries (2000-2999)	\$34,682,459	\$0	\$0	\$34,682,459
Employee Benefits (3000-3999)	\$84,279,376	\$266,737		\$84,546,113
Books and Supplies (4000-4999)	\$8,275,416			\$8,275,416
Services, Other Operating Expenses (5000-5999)	\$21,688,671			\$21,688,671
Capital Outlay (6000-6999)	\$106,733			\$106,733
Other Outgo (7100-7299) (7400-7499)	\$3,061,383			\$3,061,383
Direct Support/Indirect Cost (7300-7399)	-\$3,773,498			-\$3,773,498
Other Adjustments				\$0
TOTAL EXPENDITURES	\$273,984,919	\$2,368,685	\$0	\$276,353,604
OPERATING SURPLUS (DEFICIT)	\$55,277,359	-\$2,368,685	\$0	\$52,908,674
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,407,504			\$1,407,504
TRANSFERS OUT & OTHER USES (7610-7699)	-\$34,874			-\$34,874
CONTRIBUTIONS (8980-8999)	-\$52,313,778			-\$52,313,778
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$4,336,211	-\$2,368,685	\$0	\$1,967,526
BEGINNING BALANCE	\$9,381,144			\$9,381,144
Prior-Year Adjustments/Restatements (9793/9795)				\$0
CURRENT-YEAR ENDING BALANCE	\$13,717,355	-\$2,368,685	\$0	\$11,348,670
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$545,000			\$545,000
Reserved for Economic Uncertainties (9770)	\$8,763,133			\$8,763,133
Designated Amounts (9775-9780)	\$2,000,000			\$2,000,000
Unappropriated Amounts (9790)	\$2,409,222	-\$2,368,685	\$0	\$40,537

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Enter Bargaining Unit: **Sacramento City Teachers's Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 7/17/2014)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$0	\$0		\$0
Remaining Revenues (8100-8799)	\$87,840,416			\$87,840,416
TOTAL REVENUES	\$87,840,416	\$0	\$0	\$87,840,416
EXPENDITURES				
Certificated Salaries (1000-1999)	\$45,407,757	\$757,845	\$0	\$46,165,602
Classified Salaries (2000-2999)	\$19,515,301			\$19,515,301
Employee Benefits (3000-3999)	\$37,122,458	\$96,171	\$0	\$37,218,629
Books and Supplies (4000-4999)	\$12,787,934			\$12,787,934
Services, Other Operating Expenses (5000-5999)	\$31,042,768			\$31,042,768
Capital Outlay (6000-6999)	\$642,135			\$642,135
Other Outgo (7100-7299) (7400-7499)	\$5,283			\$5,283
Direct Support/Indirect Cost (7300-7399)	\$2,462,494			\$2,462,494
Other Adjustments	\$0			\$0
TOTAL EXPENDITURES	\$148,986,130	\$854,016	\$0	\$149,840,146
OPERATING SURPLUS (DEFICIT)	-\$61,145,714	-\$854,016	\$0	-\$61,999,730
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0			\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0			\$0
CONTRIBUTIONS (8980-8999)	\$52,313,778			\$52,313,778
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$8,831,936	-\$854,016	\$0	-\$9,685,952
BEGINNING BALANCE	\$10,502,067			\$10,502,067
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$1,670,131	-\$854,016	\$0	\$816,115
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$1,670,131	-\$854,016	\$0	\$816,115
Reserved for Economic Uncertainties (9770)				\$0
Designated Amounts (9775-9780)				\$0
Unappropriated Amounts (9790)	\$0	\$0	\$0	\$0

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund
Enter Bargaining Unit: Sacramento City Teachers's Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 7/17/2014)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$316,558,570	\$0	\$0	\$316,558,570
Remaining Revenues (8100-8799)	\$100,544,124	\$0	\$0	\$100,544,124
TOTAL REVENUES	\$417,102,694	\$0	\$0	\$417,102,694
EXPENDITURES				
Certificated Salaries (1000-1999)	\$171,072,136	\$2,859,793	\$0	\$173,931,929
Classified Salaries (2000-2999)	\$54,197,760	\$0	\$0	\$54,197,760
Employee Benefits (3000-3999)	\$121,401,834	\$362,908	\$0	\$121,764,742
Books and Supplies (4000-4999)	\$21,063,350	\$0	\$0	\$21,063,350
Services, Other Operating Expenses (5000-5999)	\$52,731,439	\$0	\$0	\$52,731,439
Capital Outlay (6000-6999)	\$748,868	\$0	\$0	\$748,868
Other Outgo (7100-7299) (7400-7499)	\$3,066,666	\$0	\$0	\$3,066,666
Direct Support/Indirect Cost (7300-7399)	-\$1,311,004	\$0	\$0	-\$1,311,004
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$422,971,049	\$3,222,701	\$0	\$426,193,750
OPERATING SURPLUS (DEFICIT)	-\$5,868,355	-\$3,222,701	\$0	-\$9,091,056
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,407,504	\$0	\$0	\$1,407,504
TRANSFERS OUT & OTHER USES (7610-7699)	-\$34,874	\$0	\$0	-\$34,874
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$4,495,725	-\$3,222,701	\$0	-\$7,718,426
BEGINNING BALANCE	\$19,883,211			\$19,883,211
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$15,387,486	-\$3,222,701	\$0	\$12,164,785
COMPONENTS OF ENDING BALANCE:	\$0			
Reserved Amounts (9711-9740)	\$2,215,131	-\$854,016	\$0	\$1,361,115
Reserved for Economic Uncertainties (9770)	\$8,763,133	\$0	\$0	\$8,763,133
Designated Amounts (9775-9780)	\$2,000,000	\$0	\$0	\$2,000,000
Unappropriated Amounts - Unrestricted (9790)	\$2,409,222	-\$2,368,685	\$0	\$40,537
Unappropriated Amounts - Restricted (9790)	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties Percentage	2.1%			2.1%

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Adult Education Fund

Enter Bargaining Unit: **Sacramento City Teachers's Association**

	Column 1	Column 2	Column 3	Column 4
	<u>Latest Board - Approved Budget Before Settlement (As of 7/17/2014)</u>	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$7,377,510	\$0	\$0	\$7,377,510
TOTAL REVENUES	\$7,377,510	\$0	\$0	\$7,377,510
EXPENDITURES				
Certificated Salaries (1000-1999)	\$1,936,274	\$36,205	\$0	\$1,972,479
Classified Salaries (2000-2999)	\$1,376,664	\$0	\$0	\$1,376,664
Employee Benefits (3000-3999)	\$1,963,834	\$4,562	\$0	\$1,968,396
Books and Supplies (4000-4999)	\$312,278	-\$6,162	\$0	\$306,116
Services, Other Operating Expenses (5000-5999)	\$1,745,219	-\$34,605	\$0	\$1,710,614
Capital Outlay (6000-6999)	\$0	\$0	\$0	\$0
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$43,241	\$0	\$0	\$43,241
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,377,510	\$0	\$0	\$7,377,510
OPERATING SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$0			\$0
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$0	\$0	\$0	\$0
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$0	\$0	\$0	\$0
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amounts (9790)	\$0	\$0	\$0	\$0

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund

Enter Bargaining Unit: **Sacramento City Teachers's Association**

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of <u>7/17/2014</u>)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$21,155,100	\$0	\$0	\$21,155,100
TOTAL REVENUES	\$21,155,100	\$0	\$0	\$21,155,100
EXPENDITURES				
Certificated Salaries (1000-1999)	\$0	\$0	\$0	\$0
Classified Salaries (2000-2999)	\$5,826,334	\$0	\$0	\$5,826,334
Employee Benefits (3000-3999)	\$3,612,152	\$0	\$0	\$3,612,152
Books and Supplies (4000-4999)	\$11,324,142	\$0	\$0	\$11,324,142
Services, Other Operating Expenses (5000-5999)	\$252,686	\$0	\$0	\$252,686
Capital Outlay (6000-6999)	\$200,000	\$0	\$0	\$200,000
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$480,000	\$0	\$0	\$480,000
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$21,695,314	\$0	\$0	\$21,695,314
OPERATING SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$4,724,527			\$4,724,527
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$0	\$0	\$0	\$0
COMPONENTS OF ENDING BALANCE:	\$0	\$0	\$0	\$0
Reserved Amounts (9711-9740)	\$0	\$0	\$0	\$0
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$224,527	\$0	\$0	\$224,527
Unappropriated Amounts (9790)	\$3,959,786	\$0	\$0	\$3,959,786

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Child Development Fund
Enter Bargaining Unit: Sacramento City Teachers's Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of 7/17/2014)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$18,224,145	\$0	\$0	\$18,224,145
TOTAL REVENUES	\$18,224,145	\$0	\$0	\$18,224,145
EXPENDITURES				
Certificated Salaries (1000-1999)	\$5,604,056	\$101,081	\$0	\$5,705,137
Classified Salaries (2000-2999)	\$4,133,863	\$0	\$0	\$4,133,863
Employee Benefits (3000-3999)	\$6,846,920	\$12,736	\$0	\$6,859,656
Books and Supplies (4000-4999)	\$537,762	-\$85,817	\$0	\$451,945
Services, Other Operating Expenses (5000-5999)	\$312,781	-\$28,000	\$0	\$284,781
Capital Outlay (6000-6999)	\$1,000	\$0	\$0	\$1,000
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$787,763	\$0	\$0	\$787,763
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$18,224,145	\$0	\$0	\$18,224,145
OPERATING SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$0			\$0
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$0	\$0	\$0	\$0
COMPONENTS OF ENDING BALANCE:	\$0	\$0	\$0	
Reserved Amounts (9711-9740)	\$0	\$0	\$0	\$0
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amounts (9790)	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties Percentage	\$0	\$0	\$0	\$0

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: _____

Enter Bargaining Unit: _____

	Column 1	Column 2	Column 3	Column 4
	Latest Board - Approved Budget Before Settlement (As of _____)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$0	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
Certificated Salaries (1000-1999)	\$0	\$0	\$0	\$0
Classified Salaries (2000-2999)	\$0	\$0	\$0	\$0
Employee Benefits (3000-3999)	\$0	\$0	\$0	\$0
Books and Supplies (4000-4999)	\$0	\$0	\$0	\$0
Services, Other Operating Expenses (5000-5999)	\$0	\$0	\$0	\$0
Capital Outlay (6000-6999)	\$0	\$0	\$0	\$0
Other Outgo (7100-7299) (7400-7499)	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost (7300-7399)	\$0	\$0	\$0	\$0
Other Adjustments	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
OPERATING SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$0	\$0	\$0	\$0
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0	\$0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$0			\$0
Prior-Year Adjustments/Restatements (9793/9795)	\$0			\$0
CURRENT-YEAR ENDING BALANCE	\$0	\$0	\$0	\$0
COMPONENTS OF ENDING BALANCE:	\$0	\$0	\$0	\$0
Reserved Amounts (9711-9740)	\$0	\$0	\$0	\$0
Reserved for Economic Uncertainties (9770)	\$0	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$0	\$0	\$0	\$0
Unappropriated Amounts (9790)	\$0	\$0	\$0	\$0

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

<p style="text-align: right;">Combined General Fund</p> <p style="text-align: center;">Enter Bargaining Unit: Sacramento City Teachers' Association</p>			
	2014-15	2015-16*	2016-17
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Revenue Limit Sources (8010-8099)	\$316,558,570	\$327,521,616	\$340,294,512
Remaining Revenues (8100-8799)	\$100,544,124	\$93,194,781	\$93,194,781
TOTAL REVENUES	\$417,102,694	\$420,716,397	\$433,489,293
EXPENDITURES			
Certificated Salaries (1000-1999)	\$173,931,929	\$176,848,248	\$177,456,989
Classified Salaries (2000-2999)	\$54,197,760	\$53,876,057	\$53,876,057
Employee Benefits (3000-3999)	\$121,764,742	\$125,310,216	\$134,310,216
Books and Supplies (4000-4999)	\$21,063,350	\$14,426,209	\$14,426,209
Services, Other Operating Expenses (5000-5999)	\$52,731,439	\$48,483,560	\$49,383,560
Capital Outlay (6000-6999)	\$748,868	\$748,868	\$748,868
Other Outgo (7100-7299) (7400-7499)	\$3,066,666	\$3,066,666	\$3,066,666
Direct Support/Indirect Cost (7300-7399)	-\$1,311,004	-\$814,144	-\$814,144
Other Adjustments	\$0	\$0	\$0
TOTAL EXPENDITURES	\$426,193,750	\$421,945,679	\$432,454,420
OPERATING SURPLUS (DEFICIT)	-\$9,091,056	-\$1,229,282	\$1,034,873
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$1,407,504	\$1,407,504	\$1,407,504
TRANSFERS OUT & OTHER USES (7610-7699)	-\$34,874	-\$34,874	-\$34,874
CONTRIBUTIONS (8980-8999)			
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	-\$7,718,426	\$143,348	\$999,999
BEGINNING BALANCE	\$19,883,211	\$12,164,785	\$12,308,133
CURRENT-YEAR ENDING BALANCE	\$12,164,785	\$12,308,133	\$13,308,131
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$1,361,115	\$545,000	\$545,000
Reserved for Economic Uncertainties - Unrestricted (9770)	\$8,763,133	\$8,763,133	\$8,763,133
Reserved for Economic Uncertainties - Restricted (9770)	\$0	\$0	\$0
Board Designated Amounts (9775-9780)	\$2,000,000	\$3,000,000	\$4,000,000
Unappropriated Amounts - Unrestricted (9790)	\$40,537	\$0	-\$2
Unappropriated Amounts - Restricted (9790)	\$0	\$0	\$0

* FY 2015-16 includes reductions of \$13.439 Millions for one time funds for QEIA, and Common Core

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2014-15	2015-16	2016-17
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$426,158,876	\$421,910,805	\$432,419,546
b.	State Standard Minimum Reserve Percentage for this District <u>2%</u> enter percentage:	2%	2%	2%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, OR \$50,000	\$8,523,178	\$8,438,216	\$8,648,391

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$8,763,133	\$8,763,133	\$8,763,133
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$40,537	\$0	-\$2
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$0	\$0	\$0
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$0	\$0	\$0
g.	Total Available Reserves	\$8,803,670	\$8,763,133	\$8,763,131
h.	Reserve for Economic Uncertainties Percentage	2.1%	2.1%	2.0%

3. Do unrestricted reserves meet the state minimum reserve amount?

2014-15	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

N/A

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below: N/A

6. Please include any additional comments and explanation of Page 4 if necessary: The 2014-15 adopted budget included class size reduction of 1 students in grades K-3 already. If additional staffing is needed, it is already included in the adopted budget.

K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT BASE REVENUE LIMIT

(a) Current-Year Base Revenue Limit (BRL) per ADA: (obtain from the County Office-provided Revenue Limit run, Form RL, Line 4)	N/A - RL is not longer used The increase LCFF target is 29.56%
	\$ _____ (Estimated)
(b) Prior-Year Base Revenue Limit per ADA: (Form RL, Line 1)	\$ _____ (Actual)
(c) Amount of Current-Year Increase: (a) minus (b)	\$ _____ 0
(d) Percentage Increase in BRL per ADA: (c) divided by (b)	N/A %
(e) Deficit: (Form RL, Line 9-a)	_____ %
(f) Percentage Increase in BRL after deficit:	_____ %
(g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	1.52%

L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of Sacramento City Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the SCTA Bargaining Unit, during the term of the agreement from 07/01/2014 to 06/30/2016

The budget revisions necessary to meet the costs of the agreement is each year of its term are as follows:

<u>Budget Adjustment Categories:</u>	<u>Budget Adjustment Increase (Decrease)</u>
<u>Revenues/Other Financing Sources</u>	<u>Increase</u>
<u>Expenditures/Other Financing Uses</u>	<u>Increase</u>
<u>Ending Balance Increase (Decrease)</u>	<u>Decrease</u>

N/A _____ (No budget revisions necessary)

District Superintendent
(Signature)

Date

Chief Business Officer
(Signature)

Date

M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement..

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

District Superintendent
(Signature)

Date

Gerardo Castillo, CPA, Interim CBO
Contact Person

(916) 643-9405
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on September 18, 2014 took action to approve the proposed Agreement with the Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

**TENTATIVE AGREEMENT
Sacramento City Teachers Association
and
Sacramento City Unified School District**

2014-2015 and 2015-2016 Fiscal Years

The Sacramento City Teachers Association ("SCTA") and the Sacramento City Unified School District ("District"), collectively referred to as "the parties" have considered their mutual interests and recognize the value and benefit of a positive long-term relationship.

RECITALS

- A. The Governor and State Legislature have passed the Local Control Funding Formula state budget which includes implementation of certain statewide initiatives.
- B. The parties recognize their mutual interest in allowing the District to present a balanced budget while providing necessary educational services to the community.

Accordingly, the parties agree as follows:

- 1. Except as expressly provided herein, the current collective bargaining agreement between the parties ("CBA"), including all terms and conditions of the parties' current collective bargaining agreement not otherwise modified by this Tentative Agreement, shall be continued without modification through June 30, 2016.
- 2. Except as otherwise provided herein, the terms of the collective bargaining agreement between the District and SCTA shall be closed for the 2014-2015 and 2015-2016 school years.

Article 5 - Hours of Employment

- 3. The parties agree to create a new Section 5.1.3 to read as follows:

For the 2014-2015 school year, the required days of service shall increase from one hundred eighty-two (182) service days to one hundred eighty-four (184) service days. This increase in service days shall reflect the restoration of two (2) furlough days, to be included on the 2014-2015 calendar as August 27, 2014, and August 28, 2014. For the 2014-2015 school year, the first instructional day shall be September 2, 2014.

- a. August 27, 2014, and August 28, 2014, shall be designated as non-instructional, pre-service staff development days. The District shall be responsible for determining the curriculum on August 27, 2014, while August 28th should be collaboratively developed at the site level.

Negotiations Note: The parties agree that the two (2) furlough days will be restored to all SCTA unit members work calendars regardless of job classification.

4. The parties agree to create a new Section 5.1.4 to read as follows:

For the 2014-2015 school year, the District will offer non-mandatory training to SCTA members from August 4, 2014 through August 22, 2014. The District shall compensate voluntary SCTA member participants at the per session rate of thirty-seven dollars and thirteen cents (\$37.13).

5. The parties agree to create a new Section 5.1.5 to read as follows:

For the 2015-2016 school year, the required days of service shall be one hundred eighty-four (184) service days. September 2, 2015, and September 3, 2015, shall be non-instructional days. For the 2015-2016 school year, the first instructional day shall be September 8, 2015. The specific dates provided for in this section are subject to modification by the committee established by Section 5.14.1.

6. The parties agree to replace Section 5.7.1.3 and Section 5.7.4.1 with the following:

Beginning in the 2014-2015 school year, there shall be two (2) options available to school-sites for their Kindergarten instructional day:

- a. The maximum regularly scheduled Kindergarten instructional day for teachers shall be two hundred (200) minutes. This subsection shall be referred to as "option (a)."
- b. After conducting an election held pursuant to subsection "c" of Section 5.7.1.3 or Section 5.7.4.1, and approved by SCTA and the District, a school-site may schedule Kindergarten teachers' instructional day at two hundred and fifty-five (255) minutes or thirty (30) minutes less than the primary teachers' instructional minutes. An election pursuant to Section 5.7.1.3 (c) or Section 5.7.4.1(c) shall be held every three (3) years for school-sites choosing this option. If an election is not held, the site will automatically revert to option (a) under this section. This subsection shall be referred to as "option (b)."
- c. The full-time SCTA members employed at a school-site shall vote to elect an option under this section for Kindergarten teachers' instructional day. The term of each option provided for in this section shall be a three (3) year period effective upon the commencement of the school year immediately following the election. If option (b) does not secure positive votes from at least eighty percent (80%) of the school-site's voting members, option (a) shall become effective for the school year immediately following the election.
- d. If a school-site votes to implement option (b), those Kindergarten teachers affected by the decision may choose to self-surplus as set forth in Section 8.4.2.1.1 of the collective

bargaining agreement. After a successful vote to implement option (b), those Kindergarten teachers wishing to self-surplus must notify the District in writing.

7. The parties agree to create a new Section 5.7.3.4 to read as follows:

- a. The following school-sites shall be permitted to continue their extended-day Kindergarten programs using option (b) under Sections 5.7.1.3: David Lubin, Father Keith B. Kenny, Golden Empire, Leataata Floyd, John Still, Oak Ridge, Parkway, and Tahoe Elementary. These school sites shall each conduct an election regarding continuation of option (b), pursuant to Section 5.7.1.3 (c), before the commencement of Winter Break of the 2014-2015 school year. Any of these identified school sites that fail to hold such an election by the commencement of Winter Break of the 2014-2015 school year, shall revert back to option (a) upon the start of instruction immediately following Winter Break of the 2014-2015 school year.
- b. All other school-sites that wish to hold a vote regarding option (b) of Sections 5.7.1.3 or 5.7.4.1, and not expressly identified in this section, shall be permitted to do so in the Spring of 2015 for implementation beginning in the 2015-2016 school year.
- c. Sites choosing to implement option (b) shall not evaluate Kindergarten teachers teaching extended day Kindergarten in the implementation year.

8. The parties agree to create a new Section 5.7.3.5 to read as follows:

The District and SCTA shall establish a joint Extended-Day Kindergarten Committee to assist with issues related to extended-day Kindergarten. The primary purpose of this committee shall be to evaluate the effectiveness of the extended-day Kindergarten program. The committee shall consist of three (3) District appointed members and three (3) SCTA appointed members.

Negotiations Note: The parties acknowledge the need for compliance with Education Code section 44664 and Government Code section 3540, regarding evaluation of certified personnel. Therefore, the District shall apply for and make every possible effort to obtain a waiver from the State Board of Education to ensure compliance with the intent paragraph 8 (c) for sites voting to implement option (b) of Sections 5.7.1.3 and 5.7.4.1.

9. The Parties agree to create a new Section 5.7.3.3 to read as follows:

The parties agree to add additional minutes to the instructional day of each week for the purpose of establishing collaborative time for all SCTA members to be held weekly. The details of this work schedule will be developed through the work of the Calendar Committee, as identified in section 5.14. All collaborative time provided in this section shall count toward SCTA

members' eighteen (18) hours of staff development required pursuant to the SCTA salary schedules.

10. The parties agree to create a new Section 5.14 entitled "Calendar Committee."

Section 5.14.1 to read as follows:

Effective the 2014-2015 school year, a Calendar Committee shall be established. The Committee shall be made up of an equal number of appointees from SCTA and the District. The primary purpose of this committee shall be to explore the possibility of adjusting the start and end dates of the school year beginning with the 2015-2016, 2016-2017, and 2017-18 school years. The Committee will review the District's academic calendar, as well as the laws and regulations governing instructional minutes, and make recommendations to the District and SCTA for changes to be negotiated, if needed.

Article 6 – Evaluations

11. The parties agree to create a new Section 6.13 entitled "Joint Evaluation Committee."

Section 6.13.1 to read as follows:

Effective the 2014-2015 school year, a Joint Evaluation Committee shall be established for the purpose of working towards the development and recommendation of updated teacher evaluation tools and process. The District and SCTA will each appoint five (5) members to serve on the Committee. The Committee will set meeting dates as soon as possible for the 2014-2015 school year. The Committee shall make a recommendation regarding the updated evaluation tools and process to the District and SCTA by January 30, 2015 for purposes of negotiations. The updated evaluation tools and process will be developed with the goal of achieving implementation by the 2015-2016 school year.

12. The Parties agree to establish a new Section 6.14 entitled "Split Classes Reduction"

Section 6.14.1 to read as follows:

The District agrees that assigning split classes (more than one grade level in regular education grades K-6) is not in the best long-term interests of the students or teachers. The District agrees to make every effort possible to reduce the number of split classes.

Section 6.14.2 to read as follows:

Teachers who are assigned to teach split classes (more than one grade level in regular education grades K-6) shall not receive an evaluation per Article 6 of the collective bargaining agreement in the 2014-15 or the 2015-2016 school years.

Negotiations Note: The parties acknowledge the need for compliance with Education Code section 44664 and Government Code section 3540, regarding evaluation of certificated personnel. Therefore, the District shall apply for and make every possible effort to obtain a waiver from the State Board of Education to ensure compliance with the intent of paragraph 12 and the new Article 6.14.2.

Article 12 – Compensation

13. The parties agree to create a new Section 12.17 entitled **"Salary for 2014-2015 and 2015-2016."**

Section 12.17.1 to read as follows:

For the 2014-2015 school year, salary schedules for all SCTA bargaining unit members will increase by two percent (2.0%) effective July 1, 2014. For the 2015-2016 school year, salary schedules will increase by one percent (1%) effective July 1, 2015.

Section 12.17.2 to read as follows:

In consideration for the aforementioned increases on the salary schedule, SCTA hereby releases and forever discharges the District from any claims arising out of paragraph 4, subdivision d, of the June 4, 2010 Letter of Agreement between the District and SCTA.

Section 12.17.3 to read as follows:

If the District receives additional funding or savings over the District's general fund unrestricted budgeted projections for the 2015-2016 school year, the Parties agree to immediately reopen negotiations to bargain over possible enhancements to SCTA bargaining unit members' compensation.

14. The parties agree to create a new Section 12.18 entitled **"Stipend Review."**

Section 12.18.1 to read as follows:

During the 2014-2015 school year, the District and SCTA shall work together to review the stipends and reimbursement rates provided for in the collective bargaining agreement between the District and SCTA in order to update the rates and work for which stipends shall be received according to current practice.

15. **Employee Benefits:** Pursuant to Article 13.15 of the current collective bargaining agreement between the District and SCTA, the Parties agree to participate in a "Health and Welfare Benefits Committee" for the purpose of studying fringe benefit coverage. The Parties agree to revise Section 13.15.2 to read as follows:

The Committee shall study all matters related to fringe benefits coverage and make recommendations regarding feasibility and cost efficiency. Special emphasis shall be given to the future plan design of health care coverage offered to all employees of the District in light of

requirements established for employers and individuals as a result of the Affordable Care Act and/or other applicable law and the need to control benefit cost.

16. The Parties agree to create a new Section 13.18.1 to read as follows:

In the 2013-14 school year, SCTA members individually contributed twenty dollars (\$20) per month to fund retiree health benefits. Commencing with the 2014-2015 school year, SCTA members shall contribute an additional amount per month, in addition to the \$20 per month, equal to the highest percentage increase of any plan on the premium rate of health insurance coverage for active members or current retirees. This amount shall be assessed annually, based on the greater of the highest premium plan increase for active employees and current retirees. If the premium rate of health insurance coverage is decreased rather than increased the SCTA member contribution rate shall remain at the rate established in the preceding year. Any savings received by the District as a result of the decrease shall be contributed toward funding retiree health benefits and shall be placed in the jointly-administered Trust established with the California Public Employees' Retirement System ("CalPERS").

Article 17 – Class Size

17. The parties agree to revise Section 17.1.1 to read as follows:

The District and SCTA have discussed the requirements established by the Local Control Funding Formula ("LCFF") Class Size Grade Span Adjustment ("GSA") program. Pursuant to the LCFF, the parties agree to establish a collectively bargained alternative class size ratio. Accordingly, for the 2014-2015 and the 2015-2016 school years only, class sizes in Kindergarten (including Pre-Kindergarten and Transitional Kindergarten) and grades one (1) through three (3), at sites with seventy five percent (75%) free and reduced lunch, or above, will be adjusted as follows:

For the 2014-2015 school year only, school sites with seventy five percent (75%) or more Title 1 funding levels shall decrease the current negotiated maximum of 32:1 student-teacher ratio in Kindergarten to 31:1 and the current 31:1 student-teacher ratio in grades one (1) through three (3), inclusive, to 30:1.

For the 2015-2016 school year only, school sites with seventy five percent (75%) or more free and reduced lunch funding levels shall decrease the negotiated maximum to a student-teacher ratio in Kindergarten to 29:1 and to a student-teacher ratio in grades one (1) through three (3), inclusive, to 28:1.

The Parties agree to revise Section 17.1.2 to read as follows:

The Intent of the parties is that this Agreement addresses any and all obligations of the parties to have 'a collectively bargained alternative ratio' and includes the parties' agreement on these issues as required to preserve the additional Class Size Reduction adjustment grant, as currently stated in the LCFF provisions, including Education Code section 42238.02. The District and SCTA agree to continue to work together for the purpose of reducing class size with the goal of

making progress towards the Class Size Adjustment (CSA) established by LCFF. To assist with obtaining this goal the District and SCTA agree to establish a class size adjustment work group with equal numbers of members from SCTA and the District. The committee will look at District programs and departments to make recommendations to the District and SCTA bargaining teams regarding where re-purposing could assist the District to achieve the target class sizes established by LCFF.

The Parties agree to meet during the 2015-16 school year to hear the recommendations from CSA work group and bargain the use of CSA funding for the 2016-2017 school year and beyond.

The parties agree that the negotiated class enrollment limit set for Sections 17.1.1 and 17.1.2 meets all requirements of law and fulfills the LCFF collective bargaining alternative agreement exception requirements to obtain CSA grade span adjustment funding for the 2014-2015 and 2015-2016 school years.

If State regulations are modified in a manner that causes the District to determine that the District may incur a CSA penalty or to lose CSA funds, then the parties agree to immediately meet and renegotiate this provision in an attempt to avoid that financial loss.

18. The Parties agree to create a new Section 1 under Appendix D understanding and using the following:

Consistent with Special Education laws and student needs, the District has the discretion to place any special education student in any classroom or setting, including general education. The parties agree that the language in Appendix D needs further discussion and understanding to mutually develop quality supports for the special education and the student inclusion program.

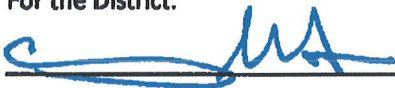
Effective beginning September of the 2014-15 school year, the Parties agree to establish a workgroup to discuss the negotiable effects of the District's student inclusion program. The workgroup's task is to make recommendations to both SCTA and the District's negotiations teams regarding additional supports for teachers assigned students with moderate to severe disabilities participating in District inclusion programs. The workgroup will be composed of an equal number of appointees from SCTA and the District. The workgroup will be asked to complete its work as soon as possible in the 2014-2015 school year. The Parties' Appendix D grievance settlement and agreement dated June 9, 2014 shall remain in force until the Parties complete their work creating and negotiating a new Section 1 under Appendix D.

19. The parties have a mutual interest in providing additional staff development days for certificated employees. If the District identifies a surplus in the fiscal year 2013-2014 State funding designated for Common Core Standards Implementation, the District and SCTA shall jointly meet and negotiate regarding the potential use of the funds for additional staff development days.

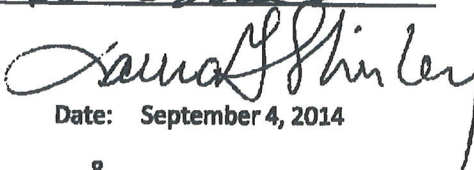

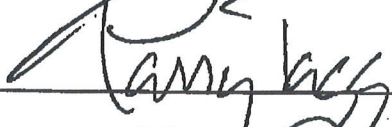
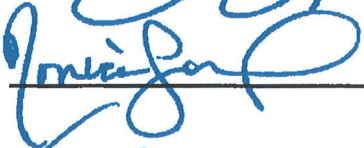
20. The parties acknowledge that the District may replace its current business information system, "ESCAPE", during the term of this Agreement. A transition from the current ESCAPE business information system to a new business information system may require the District to change certain business practices or may provide the District opportunities to reduce costs and improve the efficiency of current business practices. In the event that such changes become foreseeable, the District and SCTA agree to meet and bargain regarding any effects its implementation may have on the parties' Collective Bargaining Agreement or unit members' salaries or working conditions.
21. The District and SCTA have a mutual interest in maintaining an accurate and updated record of the agreements between the parties. Accordingly, the District and SCTA shall meet upon the commencement of the 2014-2015 school year for the limited purpose of conducting a joint review of existing agreements between the parties, including but not limited to all known memoranda of understanding, side letters of agreements, and tentative agreements. Upon completion of this comprehensive review, the parties agree to work together in order to consolidate all currently effective agreements and incorporate them if practical into the Appendix of the collective bargaining agreement between the District and SCTA.
22. This tentative agreement shall not be effective until and unless it has been ratified by SCTA and approved by the District's Board of Education. The SCTA and District bargaining team acknowledge that by their signatures below they are entering into a good faith commitment to support this Agreement and take whatever actions are necessary to obtain the approval of the parties they represent.

For the District:

For SCTA:



David J. Finken



Date: September 4, 2014

Date: September 4, 2014



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.4

Meeting Date: October 2, 2014

Subject: **Approve Resolution No. 2813: Discontinuance of Policy Governance Model**

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

Division: Board Office/ Superintendent Office

Recommendation: Approve

Background/Rationale: On April 16, 2009, Sacramento City Unified School District's School Board of Education approved Resolution No. 2551 which adopted a governance model known as coherent governance. This took into effect as of December 1, 2009.

The District continues to carry out governance policies promulgated before, during, and after adoption of policy governance which are prepared, updated and submitted to the California School Boards Association and which substantially reflect and restate provisions contained in policy governance, resulting in unnecessary duplication and repetition.

The Board finds that the rights, duties and obligations of public school districts and their governing boards are set forth in the Education Code which already establish governance parameters, supported by District policies, apart from the policy governance model; and the monitoring reports required by policy governance have placed a continuing burden on the Superintendent and staff which detract from other work of greater benefit to the students served by the Sacramento City Unified School District.

Therefore the board will approve this new resolution in order to discontinue the policy governance model, as known as coherence governance.

Financial Considerations: N/A

Documents Attached:

- Resolution No. 2813: Discontinuance of Policy Governance Model

Estimated Time of Presentation: N/A

Submitted by: José L. Banda, Superintendent

Approved by: José L. Banda, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 2813

**RESOLUTION RE DISCONTINUANCE
OF POLICY GOVERNANCE MODEL**

WHEREAS, policy governance was adopted as the Board of Education's governance model, also known as coherent governance, in 2009; and

WHEREAS, the District continues to carry out governance policies promulgated before, during, and after adoption of policy governance which are prepared, updated and submitted to member school districts by the California School Board's Association and which substantially reflect and restate provisions contained in policy governance, resulting in unnecessary duplication and repetition; and

WHEREAS, the rights, duties and obligations of public school districts and their governing boards are set forth in the Education Code which already establish governance parameters, supported by District policies, apart from the policy governance model; and

WHEREAS, the monitoring reports required by policy governance have placed a continuing burden on the Superintendent and staff which detract from other work of greater benefit to the students served by the Sacramento City Unified School District.

NOW, THEREFORE, BE IT RESOLVED by the Sacramento City Unified School District Board of Education as follows:

1. Adopts the foregoing recitals as true and correct.
2. Discontinues the policy governance model effective on the adoption of the resolution.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 2nd day of October, 2014, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Darrel Woo
President of the Board of Education

ATTESTED TO:

José L. Banda
Secretary of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 9.5

Meeting Date: October 2, 2014

Subject: Real Property Surplus Workshop on Process

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Facilities Support Services

Recommendation:

Provide the Board an opportunity to discuss the process of disposing of real property.

Background/Rationale:

Per Board request, a workshop has been scheduled to discuss the process of disposing of property determined to be surplus in nature. This will be an opportunity for staff and counsel to share code requirements and restrictions related to the disposition of real property.

Financial Considerations: None at this time.

Documents Attached:

1. Executive Summary

Estimated Time of Presentation: 15 minutes

Submitted by: Sara Noguchi, Ed.D., Interim Chief Accountability Officer
Cathy Allen, Assistant Superintendent
Facilities Support Services

Approved by: José L. Banda, Superintendent

Facilities Support Services

Real Property Surplus Workshop on Process

October 2, 2014



I. OVERVIEW / HISTORY

The District has several sites throughout the District that could be identified as surplus property. These properties are not Field Act compliant and have not been used for K-12 educational purposes for some time. Disposing of surplus property triggers several education and government code sections and can include sale, lease, exchanges and joint-use opportunities.

Properties currently eligible for this topic are as follows:

- 1619 N Street
- 2401 Florin Road
- 2718 G Street

Most recently, interest in the property at 1619 N Street has been expressed by various entities in the area.

II. DRIVING GOVERNANCE

Education Code §17385 et seq.

III. BUDGET

N/A

IV. GOALS, OBJECTIVES, AND MEASURES

Provide the Board with information regarding the procedure to dispose of real property.

V. MAJOR INITIATIVES

N/A

VI. RESULTS

Staff has prepared a presentation/workshop for the Board that will assist in their decision-making process.

VII. NEXT STEPS

To be identified by the Board.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 9.6

Meeting Date: October 2, 2014

Subject: Determine Criteria Used for Scoring Community Proposals for the Repurpose and Reuse of Closed School Sites

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Facilities Support Services

Recommendation: Board to review the proposed criteria scoring.

Background/Rationale:

On March 6, 2014, the 7-11 Committee presented a recommendation to the Board regarding the schools closed during the 2012-13 school year. The recommendation was to not surplus any of the closed school sites and to seek viable tenants to occupy the various sites.

On June 19, 2014, staff presented information to the Board outlining proposed criteria and a fee structure for the repurposing and reuse of closed District sites. The Board requested additional information on multiple options for defining the fee structure and an overview of the Civic Permit categories.

Staff coordinated tours for any interested individuals and organizations. The tours took place on July 8, 9 and 10, 2014.

On July 17, 2014, staff presented additional information requested by the Board outlining proposed criteria and various pricing options and civic center categories.

On August 27, 2014, a forum was held at Fruit Ridge Elementary to provide additional information and to answer any questions posed by the attendees.

Information presented included:

- FAQs
- Utility reports for all of the closed school sites
- Insurance requirements for all of the closed school sites
- Draft proposal format

Community partners reviewed all handouts in detail using feedback from prior Board meetings. All documents have been posted to the SCUSD website. Currently, proposals are due October 16, 2014. It is anticipated that all proposals will be shared with the Board at the November 6, 2014 meeting.

Financial Considerations: None at this time.

Documents Attached:

1. Executive Summary
2. Additional Materials

Estimated Time of Presentation: 15 minutes

Submitted by: Sara Noguchi, Ed.D., Interim Chief Accountability Officer
Cathy Allen, Assistant Superintendent
Facilities Support Services

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Facilities Support Services

Determine Criteria Used for Scoring Community Proposals for the Repurpose and Reuse of Closed School Sites
October 2, 2014



I. OVERVIEW / HISTORY

On June 19, 2014 staff presented information to the Board outlining proposed criteria and a fee structure for the repurposing and reuse of closed District sites. The Board requested additional information on multiple options for defining the fee structure and an overview of the Civic Permit categories.

Staff was directed to create a scoring process to evaluate proposals received from interested individuals/organizations.

II. DRIVING GOVERNANCE

Education Code §17387 -17391.

III. BUDGET

N/A

IV. GOALS, OBJECTIVES, AND MEASURES

- Share scoring process with the Board.

V. MAJOR INITIATIVES

N/A

VI. RESULTS

The desired result is the reuse of the District's closed facilities to meet District and community needs.

VII. NEXT STEPS

Proposals to be received by staff on or before October 16, 2014; criteria scoring applied and all proposals to be presented to the Board on November 6, 2014.



Sacramento City Unified School District

Proposals for Closed Sites

Proposed Schedule

Proposals due: ~~9/10~~ October 16, 2014

Proposals presented to Board: ~~10/2~~ November 6, 2014

Cathy Allen
Assistant Superintendent,
Facilities Support Services

(916) 643-9233

Elena-Hankard@scusd.edu

Description of Organization

- Identify the lead agency who is submitting this proposal. Give a positive, concise, and fact-based description of your organization(s) : what it does, and what is going to make it unique, competitive and successful. Describe special features that will make your organization attractive to potential users and identify your organization's primary goals and objectives. If your organization serves a specific geographic area, list that information here.

Please also include your non-profit status.

Points

Primary Organization Ownership/Legal Entity

- If licenses or permits are required, describe the requirements for acquiring them and where you are in the process, if applicable.

If you have not already stated whether this is an expansion of your current services or a relocation of your current services, include that here.

Points

Partners

- List all of your partners that will be sharing the facility with you. Will you create a partnership to offer services or will your partners operate independently? If information about your partners—including your financial arrangements with them—plays an important part of your business, include the relevant information in this section.

Points

Location

- Remember that location is of paramount importance to some types of organizations, less so for others.

- Please indicate your first choice of location and explain why it would be beneficial to your purpose. In case your first choice is not available, please also indicate a secondary location that would meet your needs.
- Are there particular classrooms or other spaces that you have already identified as being ideal for the setup of your service?
- Please attach site maps to the Appendices of this document, indicating your primary and secondary choices for both location(s) and for the spaces within the location(s).

Points

Interior

- Are there any special requirements/modifications to the space that you will have to construct or install? If so, you will need Sacramento City Unified School District permission to do so.

Points

Start of Operation and Hours of Operation

► By what date do you anticipate beginning your operations at the site?

What hours do you anticipate operating? Will you follow the Sacramento City Unified School District calendar? During your hours of operation, will you require exclusive use of common space, such as multi-purpose rooms, fields, playground equipment, etc.?

Points

Services/Benefits Provided

► Describe your services and why there is a demand for them. How do they benefit Sacramento City Unified School District students, families and community? Will you charge fees for your services, and if so how much?

Describe the benefits your service will provide in the following areas, if applicable:

- Job Creation
- Housing
- Health Care
- Senior Focused Groups

Points

Financial Management

► Please describe how you envision your organization operating for its first year in this facility, giving emphasis to your ability to meet financial obligations and other considerations of the lease.

If your proposal is approved by the Board of Education, please confirm that you will be able to meet SCUSD insurance requirements. The limits of liability shall not be less than a Combined Single Limit for Bodily Injury, Property Damage and Personal Injury Liability of \$1,000,000 per occurrence. See the attached sample insurance documents for more guidance on this subject.

Points

Appendix

Miscellaneous Documents

► Please attach any other documents that you believe are relevant to your program. Make sure to include the site maps of the locations you are interested in, with your first and second choice of spaces clearly marked.

Total Points:

Points
100