



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

**Meeting Date:** June 5, 2014

**Subject:** Public Hearing and Adopt Proposed Fiscal Year 2014-2015 Budget for All Funds

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: June 19, 2014)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Conduct a public hearing on the proposed 2014-15 Budget for all funds and provide an update on the Preliminary May Revise.

**Background/Rationale:**

By June 30<sup>th</sup> of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>. The 2014-15 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2014-15 budget is based on the May Revised Budget that was presented by the Governor on May 13, 2014, but incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

The complete set of state required forms is quite voluminous and will be available on the district's website.

**Financial Considerations:** The proposed budget establishes expenditure authority for all funds.

**Documents Attached:**

1. Executive Summary
2. Adopted Budget Summary All Funds
3. Power Point Presentation

**Estimated Time of Presentation:** 15 minutes

**Submitted by:** Ken A. Forrest, Chief Business Officer

Gerardo Castillo, CPA, Director III, Fiscal Services

**Approved by:** Sara Noguchi, Ed.D., Interim Superintendent

# Board of Education Executive Summary

## Business Services

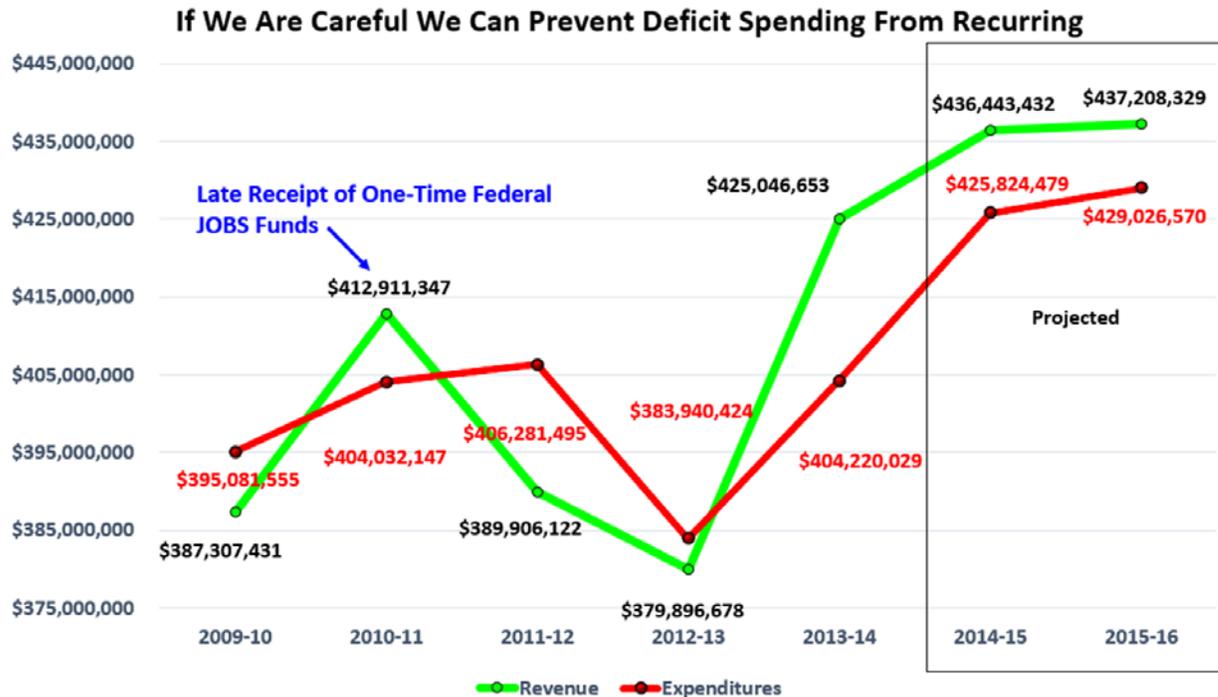
Public Hearing and Proposed  
Fiscal Year 2014-15 Budget for All Funds  
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### I. Overview/History:

#### Deficit Spending

The proposed budget and projected budgets address our deficit issue.



#### Impact on Fund Balance

By addressing the deficit spending issue the District will be headed in the right direction to build a reasonable fund balance.

The administration is recommending that the District build to an unencumbered ending fund balance of 5% or the State Mandated 2% for a total of 7%. The average for unified school districts within the State is 14.81%

# Board of Education Executive Summary

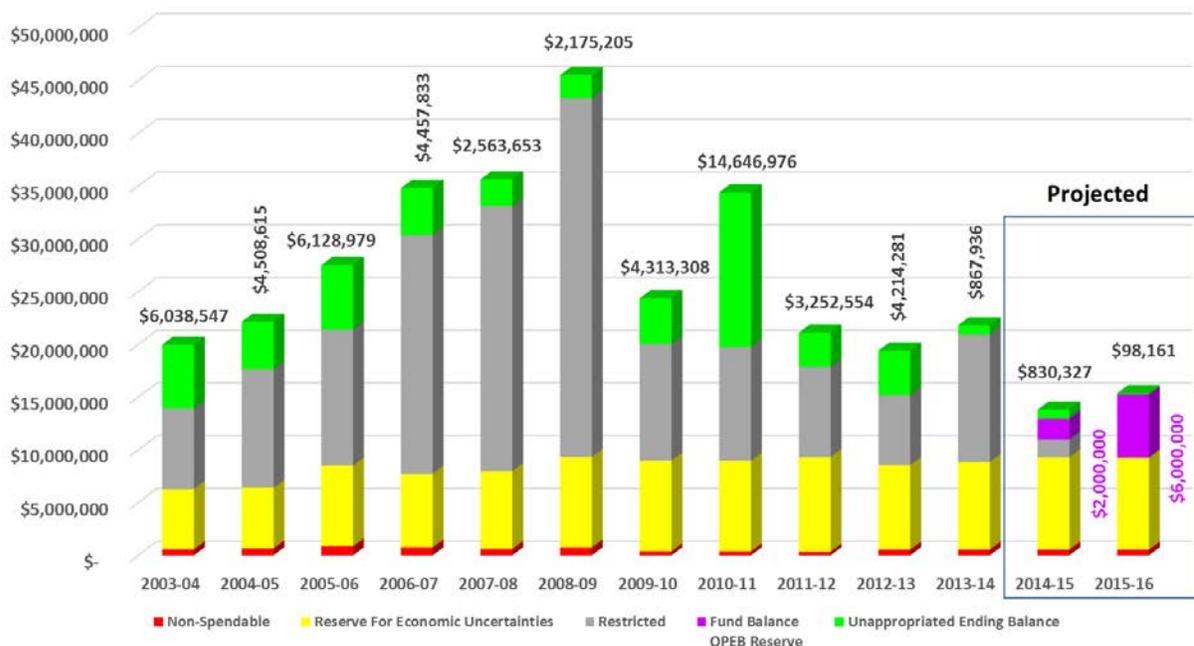
## Business Services

Public Hearing and Proposed  
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Fiscal Year	Funded Average Daily Attendance	Revenue	Expenditures	Excess (Deficiency) Of Revenues Over Expenditures	Other Financing Sources	Ending Fund Balance	Ending Fund Balance As A % Of Expenditures
1999-00	50,223	\$ 320,821,412	\$ 317,485,562	\$ 3,335,850	\$ (4,910,235)		
2000-01	51,253	\$ 370,008,605	\$ 353,410,279	\$ 16,598,326	\$ (4,952,640)		
2001-02	52,530	\$ 378,733,395	\$ 376,989,436	\$ 1,743,959	\$ (5,459,977)		
2002-03	51,948	\$ 386,504,867	\$ 384,777,142	\$ 1,727,725	\$ 3,111,338		
2003-04	48,181	\$ 370,874,078	\$ 380,704,516	\$ (9,830,438)	\$ 1,962,040	\$ 19,970,998	5.25%
2004-05	46,539	\$ 383,478,608	\$ 382,196,844	\$ 1,281,764	\$ 894,914	\$ 22,147,676	5.79%
2005-06	45,198	\$ 386,961,308	\$ 382,805,406	\$ 4,155,902	\$ 1,213,710	\$ 27,517,289	7.19%
2006-07	44,230	\$ 408,859,700	\$ 402,137,965	\$ 6,721,735	\$ 566,894	\$ 34,805,917	8.66%
2007-08	44,024	\$ 414,691,669	\$ 412,900,869	\$ 1,790,800	\$ (954,831)	\$ 35,641,886	8.63%
2008-09	41,758	\$ 413,081,928	\$ 408,003,168	\$ 5,078,760	\$ 4,793,081	\$ 45,513,727	11.16%
2009-10	41,653	\$ 387,307,431	\$ 395,081,555	\$ (7,774,124)	\$ (13,379,013)	\$ 24,360,591	6.17%
2010-11	41,347	\$ 412,911,347	\$ 404,032,147	\$ 8,879,200	\$ 1,159,632	\$ 34,399,424	8.51%
2011-12	41,131	\$ 389,906,122	\$ 406,281,495	\$ (16,375,373)	\$ 3,089,445	\$ 21,113,495	5.20%
2012-13	40,638	\$ 379,896,678	\$ 383,940,424	\$ (4,043,746)	\$ 2,339,596	\$ 19,409,345	5.06%
2013-14	40,567	\$ 425,046,653	\$ 404,220,029	\$ 20,826,624	\$ 981,344	\$ 21,807,968	5.40%
2014-15	40,021	\$ 436,443,432	\$ 425,824,479	\$ 10,618,953	\$ 1,189,639	\$ 11,808,592	2.77%
2015-16	39,341	\$ 437,208,329	\$ 429,026,570	\$ 8,181,760	\$ 1,189,639	\$ 9,371,399	2.18%
2013-14		State Required Minimum>>	\$ 8,084,401	Amount Above Minimum>>		\$ 13,723,567	3.40%
		State Average For California Unified School Districts 2011-2012>>				\$ 59,864,986	14.81%
		GFOA Recommended Reserve TWO Months of Operating Capital>>				\$ 69,323,735	17.15%

### Components of Ending Fund Balance



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## II. Driving Governance:

- Education Code section 42127 requires the governing board of each school district to adopt a budget on or before July 1. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education determines if the district will be able to meet its financial obligations during the fiscal year and ensures a financial plan that will enable the district to satisfy its multi-year financial commitments.

## III. Budget:

While declining enrollment continues to plaque the District new funding from the Local Control Funding Formula (LCFF) has significantly improved the District budget outlook.

### Current Status of State Budget

Currently there are several proposals before the legislature related to school finance. At the present time, we are anticipating that the legislature and the Governor will come together and pass an approved budget by the June 15, 2014 deadline.

We are not hopeful that passage and signing of a school finance act will occur in time for the school districts of California to have a clear picture of what our budget will be for Fiscal Year 2014-15 and beyond in time for the Board to adopt a budget based on our final funding calculations from the State. Therefore, we anticipate bringing budget revisions to the Board within 45 days of the signing of the State Budget by the Governor.

### Proposed Expenditure Budget Summaries Are Provided Below

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	GENERAL FUND			TOTAL
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	
<b>REVENUES</b>				
LCFF SOURCES	\$316,665,340			\$316,665,340
FEDERAL REVENUE		\$8,092,235	\$39,758,677	\$47,850,912
OTHER STATE REVENUES	\$7,449,813	\$20,264,792	\$15,854,048	\$43,568,653
OTHER LOCAL REVENUES	\$2,625,315	\$0	\$3,925,244	\$6,550,559
<b>TOTAL REVENUES</b>	<b>\$326,740,468</b>	<b>\$28,357,027</b>	<b>\$59,537,969</b>	<b>\$414,635,464</b>
<b>EXPENDITURES</b>				
CERTIFICATED SALARIES	\$125,915,785	\$23,852,285	\$21,767,865	\$171,535,936
CLASSIFIED SALARIES	\$34,664,044	\$13,210,795	\$6,322,921	\$54,197,760
EMPLOYEE BENEFITS	\$85,525,378	\$26,104,115	\$10,826,342	\$122,455,834
BOOKS AND SUPPLIES	\$6,346,543	\$1,133,727	\$11,009,080	\$18,489,350
SERVICES/OTHER OP. EXP.	\$21,082,870	\$15,916,377	\$15,682,193	\$52,681,439
CAPITAL OUTLAY	\$86,194	\$30,000	\$632,674	\$748,868
OTHER OUTGO	\$3,061,383		\$5,283	\$3,066,666
INDIRECT/DIRECT SUPPORT	-\$3,436,016	\$318,507	\$1,806,505	-\$1,311,004
<b>TOTAL EXPENDITURES</b>	<b>\$273,246,181</b>	<b>\$80,565,805</b>	<b>\$68,052,862</b>	<b>\$421,864,848</b>
<b>OTHER FINANCING SOURCES/USES</b>				
INTERFUND TRANSFERS IN	\$1,189,639			\$1,189,639
INTERFUND TRANSFERS OUT	-\$34,874			-\$34,874
OTHER SOURCES				
OTHER USES	-\$52,313,778	\$52,208,778	\$105,000	\$0
<b>TOTAL OTHER SOURCES/USES</b>	<b>-\$51,159,013</b>	<b>\$52,208,778</b>	<b>\$105,000</b>	<b>\$1,154,765</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$2,335,274		-\$8,409,893	-\$6,074,619
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$9,803,186</b>		<b>\$10,080,024</b>	<b>\$19,883,211</b>
<b>ENDING BALANCE</b>	<b>\$12,138,460</b>		<b>\$1,670,131</b>	<b>\$13,808,592</b>
RESERVED FUND BALANCE	\$545,000		\$1,670,131	\$2,215,131
ECONOMIC UNCERTAINTIES	\$8,763,133			\$8,763,133
FUND BALANCE & OPEB RESERVE OTHER	\$2,000,000			\$2,000,000
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$830,327</b>	<b>\$0</b>	<b>\$0</b>	<b>\$830,327</b>

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	Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund	Deferred Maintenance Fund
<b>REVENUES</b>					
LCFF SOURCES	\$13,275,325				
FEDERAL REVENUE	\$191,624	\$2,420,636	\$18,979,000	\$10,605,905	
OTHER STATE REVENUES	\$250,913	\$200,000	\$1,156,000	\$5,468,240	
OTHER LOCAL REVENUES		\$4,722,000	\$1,020,100	\$2,150,000	
<b>TOTAL REVENUES</b>	<b>\$13,717,862</b>	<b>\$7,342,636</b>	<b>\$21,155,100</b>	<b>\$18,224,145</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
CERTIFICATED SALARIES	\$5,990,385	\$1,936,274		\$5,604,056	
CLASSIFIED SALARIES	\$752,264	\$1,376,664	\$5,826,334	\$4,133,863	
EMPLOYEE BENEFITS	\$3,739,885	\$1,963,834	\$3,612,152	\$6,846,920	
BOOKS AND SUPPLIES	\$333,149	\$312,278	\$11,324,142	\$537,762	
SERVICES/OTHER OP. EXP.	\$1,301,678	\$1,745,220	\$252,686	\$312,781	
CAPITAL OUTLAY			\$200,000	\$1,000	\$179,320
OTHER OUTGO					
INDIRECT/DIRECT SUPPORT		\$43,241	\$480,000	\$787,763	
<b>TOTAL EXPENDITURES</b>	<b>\$12,117,361</b>	<b>\$7,377,510</b>	<b>\$21,695,314</b>	<b>\$18,224,145</b>	<b>\$179,320</b>
<b>OTHER FINANCING SOURCES/USES</b>					
INTERFUND TRANSFERS IN		\$34,874			
INTERFUND TRANSFERS OUT	-\$1,189,639				
OTHER SOURCES					
OTHER USES					
<b>TOTAL OTHER SOURCES/USES</b>	<b>-\$1,189,639</b>	<b>\$34,874</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$410,862</b>		<b>-\$540,214</b>		<b>-\$179,320</b>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$548,206</b>	<b>\$196,538</b>	<b>\$7,856,017</b>	<b>\$452,543</b>	<b>\$179,320</b>
<b>ENDING BALANCE</b>	<b>\$959,068</b>	<b>\$196,538</b>	<b>\$7,315,803</b>	<b>\$452,543</b>	
RESERVED FUND BALANCE	\$129,623	\$5,456	\$7,091,326		
ECONOMIC UNCERTAINTIES					
FUND BALANCE & OPEB RESERVE					
OTHER	\$829,445	\$191,082	\$224,477	\$452,543	
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	General Obligation Bonds Fund	Building Fund	Capital Facilities Funds 25, 49, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
<b>REVENUES</b>							
LCFF SOURCES							\$329,940,665
FEDERAL REVENUE							\$80,048,077
OTHER STATE REVENUES							\$50,643,806
OTHER LOCAL REVENUES			\$2,094,680	\$8,867,265	\$22,662,001	\$4,809,750	\$52,876,355
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,094,680</b>	<b>\$8,867,265</b>	<b>\$22,662,001</b>	<b>\$4,809,750</b>	<b>\$513,508,903</b>
<b>EXPENDITURES</b>							
CERTIFICATED SALARIES							\$185,066,650
CLASSIFIED SALARIES		\$1,310,138		\$85,728		\$118,079	\$67,800,830
EMPLOYEE BENEFITS		\$442,461		\$61,031		\$57,722	\$139,179,839
BOOKS AND SUPPLIES						\$118,000	\$31,114,681
SERVICES/OTHER OP. EXP.		\$125,350	\$26,200	\$8,720,506	\$22,662,001	\$4,610,500	\$92,438,361
CAPITAL OUTLAY		\$39,513,267	\$7,403,524				\$48,045,979
OTHER OUTGO			\$2,405,000				\$5,471,666
INDIRECT/DIRECT SUPPORT							\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$41,391,216</b>	<b>\$9,834,724</b>	<b>\$8,867,265</b>	<b>\$22,662,001</b>	<b>\$4,904,301</b>	<b>\$569,118,005</b>
<b>OTHER FINANCING SOURCES/USES</b>							
INTERFUND TRANSFERS IN							\$1,224,513
INTERFUND TRANSFERS OUT							-\$1,224,513
OTHER SOURCES		\$85,000,000					\$85,000,000
OTHER USES							\$0
<b>TOTAL OTHER SOURCES/USES</b>	<b>\$0</b>	<b>\$85,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$0</b>	<b>\$43,608,784</b>	<b>-\$7,740,044</b>			<b>-\$94,551</b>	<b>\$29,390,898</b>
BEGINNING BALANCE, JULY 1		\$3,763,412	\$8,608,450		\$14,868,136	\$3,202,282	\$59,558,115
ENDING BALANCE	\$0	\$47,372,196	\$868,406		\$14,868,136	\$3,107,731	\$88,949,013
RESERVED FUND BALANCE					\$14,868,136	\$3,107,731	\$27,417,404
ECONOMIC UNCERTAINTIES							\$8,763,133
FUND BALANCE & OPEB RESERVE							
OTHER		\$47,372,196	\$868,406				\$51,938,149
<b>UNAPPROPRIATED FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$830,327</b>

### Multi-Year Projection Required By Statute

Provided below is the multi-year budget projection as required by statute. Obviously this may change dramatically based on actions from the legislature.

Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16, Avg. LCFF Inc. 20.88%								
Enrollment <b>Funded*</b> Average Daily Attendance	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth		
	41,405	40,605			39,600			
	40,567	40,021			39,341			
Revenue Description	Amount	Amount	% of Revenue	% Change	Amount	% of Revenue	% Change	
LCFF Sources [8010-8099]	\$ 291,404,968.76	\$ 320,651,140.00	73.3%	10.0%	\$ 335,168,961.00	76.5%	4.5%	
Loss Due To Declining Enrollment LCFF Sources	\$ (4,807,170.00)	\$ (3,985,800.00)	-0.9%	-17.1%	\$ (4,964,000.00)	-1.1%	24.5%	
Federal Revenue [8100-8299]	\$ 51,380,845.71	\$ 47,850,912.49	10.9%	-6.9%	\$ 46,480,564.49	10.6%	-2.9%	
Other State Revenue [8300-8599]	\$ 56,621,220.13	\$ 43,568,652.98	10.0%	-23.1%	\$ 40,163,652.98	9.2%	-7.8%	
Other Local Revenue [8600-8799]	\$ 11,037,443.40	\$ 6,550,559.00	1.5%	-40.7%	\$ 6,550,559.00	1.5%	0.0%	
Transfers In [8900-8929]	\$ 981,344.07	\$ 1,189,639.00	0.3%	21.2%	\$ 1,189,639.00	0.3%	0.0%	
All Revenue Objects and Transfers In	\$ 406,618,652.07	\$ 415,825,103.47	95.0%	2.3%	\$ 424,589,376.47	96.9%	2.1%	
Beginning Fund Balance	\$ 19,409,344.80	\$ 21,807,967.56	5.0%	12.4%	\$ 13,808,591.56	3.1%	-36.7%	
<b>Total Anticipated Revenue &amp; Beginning Fund Balance</b>	<b>\$ 426,027,996.87</b>	<b>\$ 437,633,071.03</b>	<b>100.0%</b>	<b>2.7%</b>	<b>\$ 438,397,968.03</b>	<b>100.0%</b>	<b>0.2%</b>	

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Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16,Avg. LCFF Inc. 20.88%							
Enrollment <b>Funded*</b> Average Daily Attendance	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth	
	41,405	40,605			39,600		
	40,567	40,021			39,341		
Expenditure Description	Amount	Amount	% of Budget	% Change	Amount	% of Budget	% Change
Certificated Salaries	\$ 165,849,446.90	\$ 171,535,935.70	40.3%	3.4%	\$ 167,193,512.67	39.0%	-2.5%
Classified Salaries	\$ 51,184,112.67	\$ 54,197,760.00	12.7%	5.9%	\$ 54,132,829.44	12.6%	-0.1%
Employee Benefits	\$ 93,740,719.42	\$ 99,002,769.99	23.2%	5.6%	\$ 107,024,154.21	24.9%	8.1%
OPEB - Current Year Payments	\$ 21,427,289.18	\$ 23,453,064.32	5.5%	9.5%	\$ 24,977,513.50	5.8%	6.5%
Books & Supplies	\$ 21,169,610.94	\$ 18,489,350.10	4.3%	-12.7%	\$ 17,147,317.51	4.0%	-7.3%
Services & Other Operating Expenses	\$ 51,888,505.70	\$ 52,681,438.97	12.4%	1.5%	\$ 52,011,838.80	12.1%	-1.3%
Capital Outlay	\$ 434,539.64	\$ 748,867.84	0.2%	72.3%	\$ 748,867.84	0.2%	0.0%
Other Outgo/Indirect Costs/Other Adjustments	\$ 450,561.86	\$ 1,790,535.55	0.4%	297.4%	\$ 1,790,535.55	0.4%	0.0%
One-Time Title I Carryover	\$ (1,924,757.00)	\$ 1,924,757.00					
Dedicated Amount Towards OPEB	\$ -	\$ 1,000,000.00	0.2%		\$ 2,000,000.00	0.5%	100.0%
Dedicated Amount Towards Operating Reserve	\$ -	\$ 1,000,000.00	0.2%		\$ 2,000,000.00	0.5%	100.0%
<b>Total Adopted Budget Expenditures</b>	<b>\$ 404,220,029.31</b>	<b>\$ 425,824,479.47</b>	<b>100.0%</b>	<b>5.3%</b>	<b>\$ 429,026,569.52</b>	<b>100.0%</b>	<b>0.8%</b>

Multi-Year Forecast - Reconciled To 3rd Interim - April 30th For FY 2013-14- May Revise for For FY 2014-15 and FY 2015-16,Avg. LCFF Inc. 20.88%							
Enrollment <b>Funded*</b> Average Daily Attendance	FY 2013-14	FY 2014-15	28.05% LCFF Growth		FY 2015-16	20.88% LCFF Growth	
	41,405	40,605			39,600		
	40,567	40,021			39,341		
Anticipated Ending Fund Balance	\$ 21,807,967.56	\$ 11,808,591.56	2.8%	-45.9%	\$ 9,371,398.51	2.2%	-20.6%
Required Reserves	Amount	Amount	% of Budget	% Change	Amount	% of Budget	% Change
Reserve For Economic Uncertainties	\$ 8,296,082.00	\$ 8,763,133.00	2.1%	5.6%	\$ 8,728,237.07	2.0%	-0.4%
Revolving Cash	\$ 225,000.00	\$ 225,000.00	0.1%	0.0%	\$ 225,000.00	0.1%	0.0%
Stores Inventory	\$ 320,000.00	\$ 320,000.00	0.1%	0.0%	\$ 320,000.00	0.1%	0.0%
One-Time Common Core Carry Over	\$ 6,600,000.00						
One-Time Title I Carryover	\$ 1,924,757.00						
Special Ed: Mental Health Services	\$ 1,000,000.00						
California Clean Energy Act	\$ 617,873.00						
Restricted Ending Fund Balance Reserve	\$ 1,956,319.44	\$ 1,670,131.44	0.4%		\$ -	0.0%	-100.0%
<b>Total Required Reserves</b>	<b>\$ 20,940,031.44</b>	<b>\$ 10,978,264.44</b>	<b>2.6%</b>	<b>-47.6%</b>	<b>\$ 9,273,237.07</b>	<b>2.2%</b>	<b>-15.5%</b>
Anticipated Unreserved Ending Fund Balance	\$ 867,936.12	\$ 830,327.12	0.2%	-4.3%	\$ 98,161.44	0.0%	-88.2%
Cumulative Increase In Ending Fund Balance	\$ -	\$ 2,000,000.00	0.5%		\$ 4,000,000.00	0.9%	
<b>Total Ending Fund Balance / As A % Of Expenditures</b>	<b>\$ 21,807,967.56</b>	<b>\$ 13,808,591.56</b>	<b>3.2%</b>		<b>\$ 13,371,398.51</b>	<b>3.1%</b>	<b>3.1%</b>
Estimated Total On Deposit For OPEB / As A % Of Obligation	\$ 19,734,277.26	\$ 20,734,277.26		3.2%	\$ 21,734,277.26		3.3%
Estimated Contingent Liability Based On Accrual Study	\$ 653,000,000.00						

Salaries include step and column increase for FY 2014-15 and FY 2015-16

Health Benefits are projected to increase by 2% for FY 2014-15 and FY 2015-16 Plus \$1 Million Into OPEB Reserve.

Utilities increase by 10% for FY 2014-15.

**\*In accordance with existing statute declining enrollment districts may use previous year ADA if it is higher.**

**\*\*Percentages & Amounts Used For This Early Estimation Are Believed To Be Conservative. For FY 2014-15 we used the May Revise. For FY 2015-2016, we used an average between the School Service California and DOF. FY 2015-16 \$11 million no longer available, Common Core \$6.6M, QEIA \$3M and SIG \$1.4M.**

- The District is in much better fiscal health than it was just five months ago. Continued challenges exist, health care expenditures, Other Post-Employment Benefits (OPEB), class size relief, custodial staffing, employee compensation and a host of other needs.

# Board of Education Executive Summary

## Business Services

Public Hearing and Proposed  
Fiscal Year 2014-15 Budget for All Funds  
June 5, 2014



- **This budget incorporates the input received during the LCAP process and a reconciliation is provided as part of the Board Presentation. This presentation will be posted to our website.**

### IV. Goals, Objectives and Measures:

Present a balanced 2014-2015 Adopted Budget to the Board for approval by June 19, 2014.

### V. Major Initiatives:

- Continued analysis of information from the state
- Budget Revision within 45 days from signing of State Budget

### VI. Results:

Budget development for 2014-15 has followed the timeline approved by the Board. With the approval of the 2014-2015 Adopted Budget, expenditure authority for 2014-2015 will be in place and the June 30, 2014 State required deadline will be met.

# Board of Education Executive Summary

## Business Services

Public Hearing and Proposed  
Fiscal Year 2014-15 Budget for All Funds  
June 5, 2014



### VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on the district finances.
- Implement a new budget system and development process that begins much early in the fiscal year and addresses the significant additional community involvement.

# **2014-15 Proposed Budget for All Funds**



## **Our Vision**

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

Board of Education  
June 5, 2014

# **Sacramento City Unified School District**

## **Board of Education**

Patrick Kennedy, President, Area 7  
Darrel Woo, Vice President, Area 6  
Christina Pritchett, 2<sup>nd</sup> Vice President, Area 3  
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## **Executive Cabinet**

Sara Noguchi, Ed.D., Interim Superintendent  
Teresa Cummings, Ph.D., Chief Accountability Officer  
Olivine Roberts, Ed.D., Chief Academic Officer  
Lisa Allen, Interim Chief of Schools  
Ken Forrest, Chief Business Officer  
Gabe Ross, Chief Communications Officer  
Koua Jacklyn Franz, Chief of Staff

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**Sacramento City Unified School District • 2014-2015  
Adopted Budget Summary--All Funds**

	GENERAL FUND				Charter School Fund	Adult Education Fund	Cafeteria Fund	Child Development Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Funds Funds 25, 49, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL											
<b>REVENUES</b>															
REVENUE LIMIT SOURCES	\$316,665,340	\$0	\$0	\$316,665,340	\$13,275,325										\$329,940,665
FEDERAL REVENUE	\$0	\$8,092,235	\$39,758,677	\$47,850,912	\$191,624	\$2,420,636	\$18,979,000	\$10,605,905							\$80,048,077
OTHER STATE REVENUES	\$7,449,813	\$20,264,792	\$15,854,048	\$43,568,653	\$250,913	\$200,000	\$1,156,000	\$5,468,240							\$50,643,806
OTHER LOCAL REVENUES	\$2,625,315	\$0	\$3,925,244	\$6,550,559		\$4,722,000	\$1,020,100	\$2,150,000			\$2,094,680	\$8,867,265	\$22,662,001	\$4,809,750	\$52,876,355
<b>TOTAL REVENUES</b>	<b>\$326,740,468</b>	<b>\$28,357,027</b>	<b>\$59,537,969</b>	<b>\$414,635,464</b>	<b>\$13,717,862</b>	<b>\$7,342,636</b>	<b>\$21,155,100</b>	<b>\$18,224,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,094,680</b>	<b>\$8,867,265</b>	<b>\$22,662,001</b>	<b>\$4,809,750</b>	<b>\$513,508,903</b>
<b>EXPENDITURES</b>															
CERTIFICATED SALARIES	\$125,915,785	\$23,852,285	\$21,767,865	\$171,535,936	\$5,990,385	\$1,936,274		\$5,604,056							\$185,066,650
CLASSIFIED SALARIES	\$34,664,044	\$13,210,795	\$6,322,921	\$54,197,760	\$752,264	\$1,376,664	\$5,826,334	\$4,133,863		\$1,310,138		\$85,728		\$118,079	\$67,800,830
EMPLOYEE BENEFITS	\$85,525,378	\$26,104,115	\$10,826,342	\$122,455,834	\$3,739,885	\$1,963,834	\$3,612,152	\$6,846,920		\$442,461		\$61,031		\$57,722	\$139,179,839
BOOKS AND SUPPLIES	\$6,346,543	\$1,133,727	\$11,009,080	\$18,489,350	\$333,149	\$312,278	\$11,324,142	\$537,762		\$0				\$118,000	\$31,114,681
SERVICES/OTHER OP. EXP.	\$21,082,870	\$15,916,377	\$15,682,193	\$52,681,439	\$1,301,678	\$1,745,220	\$252,686	\$312,781		\$125,350	\$26,200	\$8,720,506	\$22,662,001	\$4,610,500	\$92,438,361
CAPITAL OUTLAY	\$86,194	\$30,000	\$632,674	\$748,868			\$200,000	\$1,000	\$179,320	\$39,513,267	\$7,403,524				\$48,045,979
OTHER OUTGO	\$3,061,383	\$0	\$5,283	\$3,066,666							\$2,405,000				\$5,471,666
INDIRECT/DIRECT SUPPORT	-\$3,436,016	\$318,507	\$1,806,505	-\$1,311,004		\$43,241	\$480,000	\$787,763							\$0
<b>TOTAL EXPENDITURES</b>	<b>\$273,246,181</b>	<b>\$80,565,805</b>	<b>\$68,052,862</b>	<b>\$421,864,848</b>	<b>\$12,117,361</b>	<b>\$7,377,510</b>	<b>\$21,695,314</b>	<b>\$18,224,145</b>	<b>\$179,320</b>	<b>\$41,391,216</b>	<b>\$9,834,724</b>	<b>\$8,867,265</b>	<b>\$22,662,001</b>	<b>\$4,904,301</b>	<b>\$569,118,005</b>
<b>OTHER FINANCING SOURCES/USES</b>															
INTERFUND TRANSFERS IN	\$1,189,639	\$0	\$0	\$1,189,639		\$34,874									\$1,224,513
INTERFUND TRANSFERS OUT	-\$34,874	\$0	\$0	-\$34,874	-\$1,189,639	\$0									-\$1,224,513
OTHER SOURCES										\$85,000,000					\$85,000,000
OTHER USES	-\$52,313,778	\$52,208,778	\$105,000	\$0											\$0
<b>TOTAL OTHER SOURCES/USES</b>	<b>-\$51,159,013</b>	<b>\$52,208,778</b>	<b>\$105,000</b>	<b>\$1,154,765</b>	<b>-\$1,189,639</b>	<b>\$34,874</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$2,335,274</b>	<b>\$0</b>	<b>-\$8,409,893</b>	<b>-\$6,074,619</b>	<b>\$410,862</b>	<b>\$0</b>	<b>-\$540,214</b>	<b>\$0</b>	<b>-\$179,320</b>	<b>\$43,608,784</b>	<b>-\$7,740,044</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$94,551</b>	<b>\$29,390,898</b>
BEGINNING BALANCE, JULY 1	\$9,803,186	\$0	\$10,080,024	\$19,883,211	\$548,206	\$196,538	\$7,856,017	\$452,543	\$179,320	\$3,763,412	\$8,608,450	\$0	\$14,868,136	\$3,202,282	\$59,558,115
Audit Adjustments															\$0
ENDING BALANCE	\$12,138,460	\$0	\$1,670,131	\$13,808,592	\$959,068	\$196,538	\$7,315,803	\$452,543	\$0	\$47,372,196	\$868,406	\$0	\$14,868,136	\$3,107,731	\$88,949,013
Reserved Fund Balance	\$545,000		\$1,670,131	\$2,215,131	\$129,623	\$5,456	\$7,091,326					\$0	\$14,868,136	\$3,107,731	\$27,417,404
Designated Fund Balance:															\$0
Economic Uncertainties	\$8,763,133		\$0	\$8,763,133											\$8,763,133
Other	\$2,000,000			\$2,000,000	\$829,445	\$191,082	\$224,477	\$452,543		\$47,372,196	\$868,406				\$51,938,149
Unappropriated Fund Balance	\$830,327	\$0	\$0	\$830,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$830,327

**ANNUAL BUDGET REPORT:**  
July 1, 2014 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

Budget available for inspection at:

Public Hearing:

Place: SCUSD - Budget Services

Date: June 02, 2014

Place: Board Meeting Room - Serna Center

Date: June 05, 2014

Time: 06:30 PM

Adoption Date: June 19, 2014

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Director of Fiscal Services

E-mail: gerardo-castillo@scusd.edu

### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the LCFF. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	<b>Jun 05, 2014</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>7,523,992.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>7,523,992.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

- This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

- This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 05, 2014

For additional information on this certification, please contact:

Name: Gerardo Castillo, CPA

Title: Director of Fiscal Services

Telephone: (916) 643-9405

E-mail: gerardo-castillo@scusd.edu

# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

## ESTIMATED FINANCIAL PROJECTION FACTORS

	2014-15	2015-16	2016-17
<b>State Statutory COLA</b>	.86%	2.20%	2.30%
<b>GAP Funding Rate for Local Control Funding Formula (LCFF)</b>	28.05%	20.88%	15.04%
<b>California Consumer Price Index (CPI)</b>	2.10%	2.30%	2.40%

### **LCFF ENTITLEMENT FACTORS FY 2014-2015**

<b>Entitlement Factors per ADA</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.86%	\$60	\$61	\$62	\$72
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491

<b>Entitlement Factors per ADA</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
2014-15 Base Grants	\$7,012	\$7,117	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2014-15 Adjusted Base Grants	\$7,741	\$7,117	\$7,328	\$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

### MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17

#### REVENUES:

#### **Local Control Funding Formula (LCFF)**

- Fiscal Year (FY) 2014-15 is funded on 40,021 Average Daily Attendance (ADA).
- FY 2014-15 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2013-14 (prior year) ADA is used for 2014-15.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation, and TIIG.
- FY 2015-16 assumes funded on 39,341.51 ADA (prior year ADA)
- FY 2016-17 assumes funded on 38,861.51 ADA (prior year ADA)

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)**

### **Federal Revenues**

- Federal Revenues are maintained at 2013-14 funding levels for regular programs. Years 2014-15, 2015-16, and 2016-17 exclude the one-time funds received for 2013-14.
- FY 2014-15 and FY 2015-16 assumes the same federal rates as FY 2013-14.

### **OTHER STATE REVENUES:**

#### **Special Education & Transportation**

- Special Education is funded at the same ratio as FY 2013-14. It reflects the decline in ADA.
- For 2014-15, 2015-16, and 2016-17 the Special Education and Transportation encroachment (contribution) is fully supported by unrestricted monies from the General Fund.
- For 2014-15, 2015-16, and 2016-17 Special Education Transportation Apportionments are maintained.

#### **State Categorical Programs**

- Includes resource funds outside the Local Control Funding Formula (LCFF).
- FY 2014-15 includes Common Core.
- FY 2014-15 assumes loss of QEIA funding at two schools.
- FY 2015-16 QEIA funding is eliminated at all schools.

#### **Class Size Reduction**

- FY 2014-15, 2015-16, and 2016-17 assumes K-3 CSR at contract maximum.

#### **Lottery**

- The expected annual funding is projected at \$154 per ADA for 2014-15 (unrestricted \$124 and \$30 restricted) and outlying years.

### **LOCAL REVENUES:**

#### **Other Local Revenue**

- Local Revenue assumes a similar level of funding in outlying years as 2013-14. As revenues are approved by the Board, they will be incorporated.

### **EXPENDITURES:**

#### **Certificated Salaries**

- Certificated staffing for FY 2014-15, 2015-16, and 2016-17 is based on 2013-14 staffing levels. Class sizes are to contract maximum as follows:
  - Kindergarten at 32:1
  - Grades 1-3 at 31:1
  - Grades 4-6 at 33:1
  - Grades 7-8 at 31:1
  - Grades 9-12 at 32:1

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)**

- Certificated Salaries (cont.)**
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
  - FY 2014-15, FY 2015-16, and FY 2016-17 do not include furlough days. The agreements for furlough days end on June 30, 2014.
- Classified Salaries**
- Classified staffing for FY 2014-15 is based on 2013-14 staffing levels.
  - Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
  - FY 2014-15, FY 2015-16, and FY 2016-17 do not include furlough days. The agreements for furlough days end on June 30, 2014.
  - FY 2014-15 includes additional \$2 million in custodial support.
- Employee Benefits**
- The estimated statutory benefits for Certificated staff is 11.97%.
  - The estimated statutory benefits for Classified staff is 22.94%.
  - Health benefits increased approximately 10% for FY 2014-15, FY 2015-16, and FY 2016-17 and will be funded dependent upon negotiated agreements with employee groups. FY 2014-15, 2015-16, 2016-17 includes benefit reductions related to reduced staff and benefits changes.
  - Post-Retirement Health Benefits are based on FY 2013-14 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.
- Supplies, Services, Utilities, Capital Outlay**
- No projected increases in supplies, services or capital outlay. Increased custodial operational supplies in FY 2013-14 by \$650,000. Budget is maintained in FY 2014-15 and outlying years.
  - FY 2014-15 is projected with a 10% increase in utilities.
- Indirect Support**
- The indirect rate is consistently applied to each program as allowed by law.
  - The approved rate is 4.51% for FY 2014-15.
- Other Outgo/Transfers/Contributions**
- Contributions to Restricted Programs – The FY 2014-15 budget and outlying years includes, contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
  - In Lieu Property Taxes are transferred to charter schools.
- One-Time Revenues/Expenditures**
- FY 2015-16 does not include Common Core and QEIA.

**MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)**

**BEGINNING BALANCE/RESERVES:**

**Beginning Balance**

- Based on FY 2014-15 estimated ending fund balance.

**Reserves**

- The FY 2014-15, 2015-16, and 2016-17 projections fund the 2% General Fund Reserve for Economic Uncertainties
- Starting in FY 2014-15 \$1.00 Million is set aside for OPEB and \$1.0 Million to increase fund reserves.

## 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, Education Protection Account (Prop 30), California Clean Energy Jobs Account (Prop 39), and No Child Left Behind Title I Program and others.

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	316,665,340.00	4.28%	330,204,961.00	2.41%	338,150,987.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,449,813.00	0.00%	7,449,813.00	0.00%	7,449,813.00
4. Other Local Revenues	8600-8799	2,625,315.00	0.00%	2,625,315.00	0.00%	2,625,315.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,189,639.00	0.00%	1,189,639.00	0.00%	1,189,639.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(52,313,778.49)	0.00%	(52,313,778.49)	0.00%	(52,313,778.49)
6. Total (Sum lines A1 thru A5c)		275,616,328.51	4.91%	289,155,949.51	2.75%	297,101,975.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				125,915,785.45		127,804,522.23
b. Step & Column Adjustment				1,888,736.78		1,917,067.83
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,915,785.45	1.50%	127,804,522.23	1.50%	129,721,590.06
2. Classified Salaries						
a. Base Salaries				34,664,044.00		35,010,684.44
b. Step & Column Adjustment				346,640.44		350,106.84
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,664,044.00	1.00%	35,010,684.44	1.00%	35,360,791.28
3. Employee Benefits	3000-3999	85,525,377.68	13.57%	97,132,769.68	13.13%	109,884,281.64
4. Books and Supplies	4000-4999	6,346,543.31	2.97%	6,535,308.31	-1.92%	6,410,008.74
5. Services and Other Operating Expenditures	5000-5999	21,082,869.68	2.00%	21,504,527.07	1.00%	21,719,572.34
6. Capital Outlay	6000-6999	86,193.84	0.00%	86,193.84	0.00%	86,193.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,061,382.55	0.00%	3,061,382.55	0.00%	3,061,382.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,436,016.00)	-5.49%	(3,247,251.00)	0.00%	(3,247,251.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	34,874.00	0.00%	34,874.00	0.00%	34,874.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		273,281,054.51	5.36%	287,923,011.12	5.25%	303,031,443.45
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,335,274.00		1,232,938.39		(5,929,467.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,803,186.12		12,138,460.12		13,371,398.51
2. Ending Fund Balance (Sum lines C and D1)		12,138,460.12		13,371,398.51		7,441,930.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		4,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,763,133.00		8,728,237.07		8,728,237.07
2. Unassigned/Unappropriated	9790	830,327.12		98,161.44		(1,831,306.50)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,138,460.12		13,371,398.51		7,441,930.57

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,763,133.00		8,728,237.07		8,728,237.07
c. Unassigned/Unappropriated	9790	830,327.12		98,161.44		(1,831,306.50)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,593,460.12		8,826,398.51		6,896,930.57

**F. ASSUMPTIONS**

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

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	47,850,912.49	-2.86%	46,480,564.49	0.00%	46,480,564.49
3. Other State Revenues	8300-8599	36,118,839.98	-9.43%	32,713,839.98	0.00%	32,713,839.98
4. Other Local Revenues	8600-8799	3,925,244.00	0.00%	3,925,244.00	0.00%	3,925,244.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	52,313,778.49	0.00%	52,313,778.49	0.00%	52,313,778.49
6. Total (Sum lines A1 thru A5c)		140,208,774.96	-3.41%	135,433,426.96	0.00%	135,433,426.96
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				45,620,150.25		39,388,990.44
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,231,159.81)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,620,150.25	-13.66%	39,388,990.44	0.00%	39,388,990.44
2. Classified Salaries						
a. Base Salaries				19,533,716.00		19,122,145.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(411,571.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,533,716.00	-2.11%	19,122,145.00	0.00%	19,122,145.00
3. Employee Benefits	3000-3999	36,930,456.63	-5.58%	34,868,898.03	0.00%	34,868,898.03
4. Books and Supplies	4000-4999	12,142,806.79	-12.61%	10,612,009.20	-3.49%	10,241,877.76
5. Services and Other Operating Expenditures	5000-5999	31,598,569.29	-3.45%	30,507,311.73	-4.26%	29,207,311.73
6. Capital Outlay	6000-6999	662,674.00	0.00%	662,674.00	0.00%	662,674.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,283.00	0.00%	5,283.00	0.00%	5,283.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,125,012.00	-8.88%	1,936,247.00	0.00%	1,936,247.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		148,618,667.96	-7.75%	137,103,558.40	-1.22%	135,433,426.96
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,409,893.00)		(1,670,131.44)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,080,024.44		1,670,131.44		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,670,131.44		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	1,670,131.44				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,670,131.44		0.00		0.00

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Fiscal Year 2015-16 lines B1d and B2d for restricted funds as revenues decrease, the expenditures also decrease. The revenues in FY 2015-16 do not include carryover or one time grants. Fiscal Year 2015-16 assumes Quality Education Investment Act (QEIA), Common Core and School Improvement Grant (SIG) are eliminated. Programs end June 30, 2015.						

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	316,665,340.00	4.28%	330,204,961.00	2.41%	338,150,987.00
2. Federal Revenues	8100-8299	47,850,912.49	-2.86%	46,480,564.49	0.00%	46,480,564.49
3. Other State Revenues	8300-8599	43,568,652.98	-7.82%	40,163,652.98	0.00%	40,163,652.98
4. Other Local Revenues	8600-8799	6,550,559.00	0.00%	6,550,559.00	0.00%	6,550,559.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,189,639.00	0.00%	1,189,639.00	0.00%	1,189,639.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		415,825,103.47	2.11%	424,589,376.47	1.87%	432,535,402.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				171,535,935.70		167,193,512.67
b. Step & Column Adjustment				1,888,736.78		1,917,067.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,231,159.81)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,535,935.70	-2.53%	167,193,512.67	1.15%	169,110,580.50
2. Classified Salaries						
a. Base Salaries				54,197,760.00		54,132,829.44
b. Step & Column Adjustment				346,640.44		350,106.84
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(411,571.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,197,760.00	-0.12%	54,132,829.44	0.65%	54,482,936.28
3. Employee Benefits	3000-3999	122,455,834.31	7.80%	132,001,667.71	9.66%	144,753,179.67
4. Books and Supplies	4000-4999	18,489,350.10	-7.26%	17,147,317.51	-2.89%	16,651,886.50
5. Services and Other Operating Expenditures	5000-5999	52,681,438.97	-1.27%	52,011,838.80	-2.09%	50,926,884.07
6. Capital Outlay	6000-6999	748,867.84	0.00%	748,867.84	0.00%	748,867.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,066,665.55	0.00%	3,066,665.55	0.00%	3,066,665.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,311,004.00)	0.00%	(1,311,004.00)	0.00%	(1,311,004.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	34,874.00	0.00%	34,874.00	0.00%	34,874.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		421,899,722.47	0.74%	425,026,569.52	3.16%	438,464,870.41
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,074,619.00)		(437,193.05)		(5,929,467.94)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,883,210.56		13,808,591.56		13,371,398.51
2. Ending Fund Balance (Sum lines C and D1)		13,808,591.56		13,371,398.51		7,441,930.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	1,670,131.44		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		4,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,763,133.00		8,728,237.07		8,728,237.07
2. Unassigned/Unappropriated	9790	830,327.12		98,161.44		(1,831,306.50)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,808,591.56		13,371,398.51		7,441,930.57

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,763,133.00		8,728,237.07		8,728,237.07
c. Unassigned/Unappropriated	9790	830,327.12		98,161.44		(1,831,306.50)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,593,460.12		8,826,398.51		6,896,930.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.27%		2.08%		1.57%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		39,306.83		38,861.51		38,861.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		421,899,722.47		425,026,569.52		438,464,870.41
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		421,899,722.47		425,026,569.52		438,464,870.41
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,437,994.45		8,500,531.39		8,769,297.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,437,994.45		8,500,531.39		8,769,297.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	286,597,798.76	0.00	286,597,798.76	316,665,340.00	0.00	316,665,340.00	10.5%
2) Federal Revenue		8100-8299	0.00	51,380,845.71	51,380,845.71	0.00	47,850,912.49	47,850,912.49	-6.9%
3) Other State Revenue		8300-8599	7,587,989.00	49,033,231.13	56,621,220.13	7,449,813.00	36,118,839.98	43,568,652.98	-23.1%
4) Other Local Revenue		8600-8799	5,449,584.99	5,562,996.41	11,012,581.40	2,625,315.00	3,925,244.00	6,550,559.00	-40.5%
5) TOTAL, REVENUES			299,635,372.75	105,977,073.25	405,612,446.00	326,740,468.00	87,894,996.47	414,635,464.47	2.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	120,479,651.51	45,366,162.01	165,845,813.52	125,915,785.45	45,620,150.25	171,535,935.70	3.4%
2) Classified Salaries		2000-2999	31,969,467.26	19,272,539.50	51,242,006.76	34,664,044.00	19,533,716.00	54,197,760.00	5.8%
3) Employee Benefits		3000-3999	79,683,424.80	35,483,641.87	115,167,066.67	85,525,377.68	36,930,456.63	122,455,834.31	6.3%
4) Books and Supplies		4000-4999	9,410,155.32	11,495,130.83	20,905,286.15	6,346,543.31	12,142,806.79	18,489,350.10	-11.6%
5) Services and Other Operating Expenditures		5000-5999	21,777,024.53	30,295,833.58	52,072,858.11	21,082,869.68	31,598,569.29	52,681,438.97	1.2%
6) Capital Outlay		6000-6999	238,402.76	197,928.48	436,331.24	86,193.84	662,674.00	748,867.84	71.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,143,081.71	16,616.10	2,159,697.81	3,061,382.55	5,283.00	3,066,665.55	42.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,899,286.85)	2,190,150.90	(1,709,135.95)	(3,436,016.00)	2,125,012.00	(1,311,004.00)	-23.3%
9) TOTAL, EXPENDITURES			261,801,921.04	144,318,003.27	406,119,924.31	273,246,180.51	148,618,667.96	421,864,848.47	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			37,833,451.71	(38,340,930.02)	(507,478.31)	53,494,287.49	(60,723,671.49)	(7,229,384.00)	1324.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,916,834.07	0.00	1,916,834.07	1,189,639.00	0.00	1,189,639.00	-37.9%
b) Transfers Out		7600-7629	935,490.00	0.00	935,490.00	34,874.00	0.00	34,874.00	-96.3%
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	(46,585,298.50)	46,585,298.50	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,603,954.43)	46,585,298.50	981,344.07	(51,159,013.49)	52,313,778.49	1,154,765.00	17.7%

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,770,502.72)	8,244,368.48	473,865.76	2,335,274.00	(8,409,893.00)	(6,074,619.00)	-1381.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
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)			17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
2) Ending Balance, June 30 (E + F1e)			9,803,186.12	10,080,024.44	19,883,210.56	12,138,460.12	1,670,131.44	13,808,591.56	-30.6%
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	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	10,080,024.44	10,080,024.44	0.00	1,670,131.44	1,670,131.44	-83.4%
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	94,168.00	0.00	94,168.00	2,000,000.00	0.00	2,000,000.00	2023.9%
Dedicated Amount towards OPEB	0000	9780				1,000,000.00		1,000,000.00	
Dedicated Amount towards Operating F	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,296,082.00	0.00	8,296,082.00	8,763,133.00	0.00	8,763,133.00	5.6%
Unassigned/Unappropriated Amount		9790	867,936.12	0.00	867,936.12	830,327.12	0.00	830,327.12	-4.3%

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

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	190,154,843.93	0.00	190,154,843.93	221,221,028.00	0.00	221,221,028.00	16.3%
Education Protection Account State Aid - Current Year		8012	39,535,741.00	0.00	39,535,741.00	38,697,680.00	0.00	38,697,680.00	-2.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	756,229.00	0.00	756,229.00	756,229.00	0.00	756,229.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	53,646,694.00	0.00	53,646,694.00	53,779,080.34	0.00	53,779,080.34	0.2%
Unsecured Roll Taxes		8042	2,032,330.00	0.00	2,032,330.00	2,032,330.00	0.00	2,032,330.00	0.0%
Prior Years' Taxes		8043	146,660.00	0.00	146,660.00	146,660.00	0.00	146,660.00	0.0%
Supplemental Taxes		8044	627,635.00	0.00	627,635.00	627,635.00	0.00	627,635.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,698,479.00	0.00	5,698,479.00	5,698,479.00	0.00	5,698,479.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,056,381.83	0.00	1,056,381.83	923,995.66	0.00	923,995.66	-12.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>293,654,993.76</b>	<b>0.00</b>	<b>293,654,993.76</b>	<b>323,883,117.00</b>	<b>0.00</b>	<b>323,883,117.00</b>	<b>10.3%</b>
<b>LCFF Transfers</b>									
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	(7,057,195.00)	0.00	(7,057,195.00)	(7,217,777.00)	0.00	(7,217,777.00)	2.3%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>286,597,798.76</b>	<b>0.00</b>	<b>286,597,798.76</b>	<b>316,665,340.00</b>	<b>0.00</b>	<b>316,665,340.00</b>	<b>10.5%</b>
<b>FEDERAL REVENUE</b>									
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	1,748,874.89	1,748,874.89	0.00	1,197,005.00	1,197,005.00	-31.6%
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		23,668,699.09	23,668,699.09		20,079,387.27	20,079,387.27	-15.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		41,582.56	41,582.56		31,282.00	31,282.00	-24.8%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,677,320.92	3,677,320.92		3,607,192.00	3,607,192.00	-1.9%
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 Estimated 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		1,636,125.76	1,636,125.76		1,045,346.00	1,045,346.00	-36.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		7,399,511.51	7,399,511.51		6,645,598.00	6,645,598.00	-10.2%
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		615,558.80	615,558.80		58,000.00	58,000.00	-90.6%
All Other Federal Revenue	All Other	8290	0.00	3,862,857.18	3,862,857.18	0.00	6,638,519.22	6,638,519.22	71.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	51,380,845.71	51,380,845.71	0.00	47,850,912.49	47,850,912.49	-6.9%
<b>OTHER STATE REVENUE</b>									
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		22,686,394.80	22,686,394.80		20,264,791.98	20,264,791.98	-10.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	1,929,747.00	0.00	1,929,747.00	1,434,039.00	0.00	1,434,039.00	-25.7%
Lottery - Unrestricted and Instructional Materials		8560	5,658,242.00	1,119,240.00	6,777,482.00	6,003,838.00	1,430,590.00	7,434,428.00	9.7%
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			350,259.39	350,259.39		1,009,098.00	1,009,098.00	188.1%
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	0.00	5,647,041.19	5,647,041.19	11,936.00	3,533,595.00	3,545,531.00	-37.2%
<b>TOTAL, OTHER STATE REVENUE</b>			7,587,989.00	49,033,231.13	56,621,220.13	7,449,813.00	36,118,839.98	43,568,652.98	-23.1%

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>OTHER LOCAL REVENUE</b>									
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	36,194.38	0.00	36,194.38	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	984,000.00	26,412.44	1,010,412.44	600,000.00	0.00	600,000.00	-40.6%
Interest		8660	175,613.00	0.00	175,613.00	100,000.00	0.00	100,000.00	-43.1%
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	272,000.00	0.00	272,000.00	272,000.00	0.00	272,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	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	2,096,075.61	5,536,583.97	7,632,659.58	116,000.00	3,925,244.00	4,041,244.00	-47.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,885,702.00	0.00	1,885,702.00	1,537,315.00	0.00	1,537,315.00	-18.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,449,584.99</b>	<b>5,562,996.41</b>	<b>11,012,581.40</b>	<b>2,625,315.00</b>	<b>3,925,244.00</b>	<b>6,550,559.00</b>	<b>-40.5%</b>
<b>TOTAL, REVENUES</b>			<b>299,635,372.75</b>	<b>105,977,073.25</b>	<b>405,612,446.00</b>	<b>328,740,468.00</b>	<b>87,894,996.47</b>	<b>414,635,464.47</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	105,652,672.27	26,945,501.37	132,598,173.64	108,701,942.88	30,920,191.86	139,622,134.74	5.3%
Certificated Pupil Support Salaries		1200	1,783,621.19	6,783,281.37	8,566,902.56	3,346,447.57	4,189,627.00	7,536,074.57	-12.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,105,185.37	3,504,321.12	15,609,506.49	12,686,556.00	3,122,706.84	15,809,262.84	1.3%
Other Certificated Salaries		1900	938,172.68	8,133,058.15	9,071,230.83	1,180,839.00	7,387,624.55	8,568,463.55	-5.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>120,479,651.51</b>	<b>45,366,162.01</b>	<b>165,845,813.52</b>	<b>125,915,785.45</b>	<b>45,620,150.25</b>	<b>171,535,935.70</b>	<b>3.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,345,734.98	7,519,376.63	8,865,111.61	1,079,866.00	8,687,700.00	9,767,566.00	10.2%
Classified Support Salaries		2200	12,224,190.68	6,169,721.79	18,393,912.47	14,653,451.00	6,113,513.00	20,766,964.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	3,754,589.50	2,241,307.86	5,995,897.36	3,856,686.00	2,007,890.00	5,864,576.00	-2.2%
Clerical, Technical and Office Salaries		2400	13,159,473.09	2,123,554.87	15,283,027.96	13,633,061.00	1,896,139.00	15,529,200.00	1.6%
Other Classified Salaries		2900	1,485,479.01	1,218,578.35	2,704,057.36	1,440,980.00	828,474.00	2,269,454.00	-16.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>31,969,467.26</b>	<b>19,272,539.50</b>	<b>51,242,006.76</b>	<b>34,664,044.00</b>	<b>19,533,716.00</b>	<b>54,197,760.00</b>	<b>5.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,593,465.18	3,753,097.30	14,346,562.48	11,831,856.98	4,171,725.34	16,003,582.32	11.5%
PERS		3201-3202	3,188,775.12	2,276,249.80	5,465,024.92	3,421,534.00	2,016,945.00	5,438,479.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	3,963,451.54	2,166,056.85	6,129,508.39	4,196,022.00	2,106,256.00	6,302,278.00	2.8%
Health and Welfare Benefits		3401-3402	41,772,527.14	18,750,256.51	60,522,783.65	47,148,233.70	20,536,321.29	67,684,554.99	11.8%
Unemployment Insurance		3501-3502	1,856,143.68	125,566.17	1,981,709.85	97,161.00	47,027.00	144,188.00	-92.7%
Workers' Compensation		3601-3602	3,386,703.94	1,470,327.89	4,857,031.83	3,457,437.00	1,363,624.00	4,821,061.00	-0.7%
OPEB, Allocated		3701-3702	14,820,706.87	6,896,233.64	21,716,940.51	15,271,913.00	6,650,492.00	21,922,405.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	101,651.33	45,853.71	147,505.04	101,220.00	38,066.00	139,286.00	-5.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>79,683,424.80</b>	<b>35,483,641.87</b>	<b>115,167,066.67</b>	<b>85,525,377.68</b>	<b>36,930,456.63</b>	<b>122,455,834.31</b>	<b>6.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	852,434.99	396,122.60	1,248,557.59	392,552.00	2,520,433.00	2,912,985.00	133.3%
Books and Other Reference Materials		4200	79,379.71	77,589.49	156,969.20	129,033.00	96,297.27	225,330.27	43.6%
Materials and Supplies		4300	6,615,273.98	8,943,729.23	15,559,003.21	5,080,449.33	8,628,218.43	13,708,667.76	-11.9%
Noncapitalized Equipment		4400	1,863,066.64	2,077,689.51	3,940,756.15	744,508.98	897,858.09	1,642,367.07	-58.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,410,155.32</b>	<b>11,495,130.83</b>	<b>20,905,286.15</b>	<b>6,346,543.31</b>	<b>12,142,806.79</b>	<b>18,489,350.10</b>	<b>-11.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	718,214.50	20,214,588.56	20,932,803.06	110,000.00	22,525,940.44	22,635,940.44	8.1%
Travel and Conferences		5200	280,665.35	867,574.86	1,148,240.21	162,196.65	176,217.00	338,413.65	-70.5%
Dues and Memberships		5300	112,464.00	13,328.90	125,792.90	58,490.00	2,100.00	60,590.00	-51.8%
Insurance		5400 - 5450	1,887,460.00	350.00	1,887,810.00	1,887,460.00	0.00	1,887,460.00	0.0%
Operations and Housekeeping Services		5500	8,632,720.30	18,747.08	8,651,467.38	9,614,391.00	0.00	9,614,391.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,104,169.10	1,086,095.97	3,190,265.07	1,545,221.63	329,980.00	1,875,201.63	-41.2%
Transfers of Direct Costs		5710	(53,935.66)	68,407.06	14,471.40	21,647.00	(21,647.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(811,141.36)	(5,571.10)	(816,712.46)	(895,775.00)	(24,500.00)	(920,275.00)	12.7%
Professional/Consulting Services and Operating Expenditures		5800	8,288,299.42	7,984,212.32	16,272,511.74	7,957,782.40	8,583,315.85	16,541,098.25	1.7%
Communications		5900	618,108.88	48,099.93	666,208.81	621,456.00	27,163.00	648,619.00	-2.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,777,024.53</b>	<b>30,295,833.58</b>	<b>52,072,858.11</b>	<b>21,082,869.68</b>	<b>31,598,569.29</b>	<b>52,681,438.97</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	1,069.55	1,069.55	0.00	0.00	0.00	-100.0%
Land Improvements		6170	7,299.00	0.00	7,299.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,241.08	23,975.86	67,216.94	5,149.62	517,674.00	522,823.62	677.8%
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	176,404.82	172,883.07	349,287.89	33,455.00	145,000.00	178,455.00	-48.9%
Equipment Replacement		6500	11,457.86	0.00	11,457.86	47,589.22	0.00	47,589.22	315.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>238,402.76</b>	<b>197,928.48</b>	<b>436,331.24</b>	<b>86,193.84</b>	<b>662,674.00</b>	<b>748,867.84</b>	<b>71.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	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	732,597.61	1,605.55	734,203.16	3,061,382.55	0.00	3,061,382.55	317.0%
Other Debt Service - Principal		7439	1,410,484.10	15,010.55	1,425,494.65	0.00	5,283.00	5,283.00	-99.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,143,081.71</b>	<b>16,616.10</b>	<b>2,159,697.81</b>	<b>3,061,382.55</b>	<b>5,283.00</b>	<b>3,066,665.55</b>	<b>42.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,190,150.90)	2,190,150.90	0.00	(2,125,012.00)	2,125,012.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,709,135.95)	0.00	(1,709,135.95)	(1,311,004.00)	0.00	(1,311,004.00)	-23.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,899,286.85)</b>	<b>2,190,150.90</b>	<b>(1,709,135.95)</b>	<b>(3,436,016.00)</b>	<b>2,125,012.00</b>	<b>(1,311,004.00)</b>	<b>-23.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>261,801,921.04</b>	<b>144,318,003.27</b>	<b>406,119,924.31</b>	<b>273,246,180.51</b>	<b>148,618,667.96</b>	<b>421,864,848.47</b>	<b>3.9%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	1,916,834.07	0.00	1,916,834.07	1,189,639.00	0.00	1,189,639.00	-37.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,916,834.07</b>	<b>0.00</b>	<b>1,916,834.07</b>	<b>1,189,639.00</b>	<b>0.00</b>	<b>1,189,639.00</b>	<b>-37.9%</b>
<b>INTERFUND TRANSFERS OUT</b>									
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	935,490.00	0.00	935,490.00	34,874.00	0.00	34,874.00	-96.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>935,490.00</b>	<b>0.00</b>	<b>935,490.00</b>	<b>34,874.00</b>	<b>0.00</b>	<b>34,874.00</b>	<b>-96.3%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(46,585,298.50)	46,585,298.50	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(46,585,298.50)</b>	<b>46,585,298.50</b>	<b>0.00</b>	<b>(52,313,778.49)</b>	<b>52,313,778.49</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(45,603,954.43)</b>	<b>46,585,298.50</b>	<b>981,344.07</b>	<b>(51,159,013.49)</b>	<b>52,313,778.49</b>	<b>1,154,765.00</b>	<b>17.7%</b>

Description	Function Codes	Object Codes	2013-14 Estimated 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	286,597,798.76	0.00	286,597,798.76	316,665,340.00	0.00	316,665,340.00	0.0%
2) Federal Revenue		8100-8299	0.00	51,380,845.71	51,380,845.71	0.00	47,850,912.49	47,850,912.49	0.0%
3) Other State Revenue		8300-8599	7,587,989.00	49,033,231.13	56,621,220.13	7,449,813.00	36,118,839.98	43,568,652.98	0.0%
4) Other Local Revenue		8600-8799	5,449,584.99	5,562,996.41	11,012,581.40	2,625,315.00	3,925,244.00	6,550,559.00	0.0%
5) TOTAL, REVENUES			299,635,372.75	105,977,073.25	405,612,446.00	326,740,468.00	87,894,996.47	414,635,464.47	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		169,202,553.06	90,055,111.37	259,257,664.43	170,640,520.70	101,062,967.96	271,703,488.66	4.8%
2) Instruction - Related Services	2000-2999		36,578,022.63	20,616,901.50	57,194,924.13	36,506,034.43	17,973,869.66	54,479,904.09	-4.7%
3) Pupil Services	3000-3999		14,764,928.32	20,835,884.38	35,600,812.70	17,753,508.70	16,380,945.70	34,134,454.40	-4.1%
4) Ancillary Services	4000-4999		1,591,960.82	169,846.25	1,761,807.07	1,533,698.92	139,830.64	1,673,529.56	-5.0%
5) Community Services	5000-5999		5,290.00	391.92	5,681.92	6,806.00	0.00	6,806.00	19.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,731,556.09	2,477,838.74	16,209,394.83	14,366,634.29	2,126,012.00	16,492,646.29	1.7%
8) Plant Services	8000-8999		23,784,528.41	10,145,613.01	33,930,141.42	29,377,594.92	10,929,759.00	40,307,353.92	18.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,143,081.71	16,616.10	2,159,697.81	3,061,382.55	5,283.00	3,066,665.55	42.0%
10) TOTAL, EXPENDITURES			261,801,921.04	144,318,003.27	406,119,924.31	273,246,180.51	148,618,667.96	421,864,848.47	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			37,833,451.71	(38,340,930.02)	(507,478.31)	53,494,287.49	(60,723,671.49)	(7,229,384.00)	1324.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,916,834.07	0.00	1,916,834.07	1,189,639.00	0.00	1,189,639.00	0.0%
b) Transfers Out		7600-7629	935,490.00	0.00	935,490.00	34,874.00	0.00	34,874.00	0.0%
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	(46,585,298.50)	46,585,298.50	0.00	(52,313,778.49)	52,313,778.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,603,954.43)	46,585,298.50	981,344.07	(51,159,013.49)	52,313,778.49	1,154,765.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,770,502.72)	8,244,368.48	473,865.76	2,335,274.00	(8,409,893.00)	(6,074,619.00)	-1381.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
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)			17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,573,688.84	1,835,655.96	19,409,344.80	9,803,186.12	10,080,024.44	19,883,210.56	2.4%
2) Ending Balance, June 30 (E + F1e)			9,803,186.12	10,080,024.44	19,883,210.56	12,138,460.12	1,670,131.44	13,808,591.56	-30.6%
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	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,080,024.44	10,080,024.44	0.00	1,670,131.44	1,670,131.44	-83.4%
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	94,168.00	0.00	94,168.00	2,000,000.00	0.00	2,000,000.00	2023.9%
Dedicated Amount towards OPEB	0000	9780				1,000,000.00		1,000,000.00	
Dedicated Amount towards Operating f	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,296,082.00	0.00	8,296,082.00	8,763,133.00	0.00	8,763,133.00	5.6%
Unassigned/Unappropriated Amount		9790	867,936.12	0.00	867,936.12	830,327.12	0.00	830,327.12	-4.3%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	142,125.00	0.00
6230	California Clean Energy Jobs Act	617,873.00	0.00
6300	Lottery: Instructional Materials	49,895.00	0.00
6512	Special Ed: Mental Health Services	1,000,000.00	0.00
7405	Common Core State Standards Implementation	6,600,000.00	0.00
9010	Other Restricted Local	1,670,131.44	1,670,131.44
Total, Restricted Balance		10,080,024.44	1,670,131.44

## **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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	11,339,321.00	13,275,325.00	17.1%
2) Federal Revenue		8100-8299	183,357.00	191,624.00	4.5%
3) Other State Revenue		8300-8599	974,747.00	250,913.00	-74.3%
4) Other Local Revenue		8600-8799	67,195.12	0.00	-100.0%
5) TOTAL, REVENUES			12,564,620.12	13,717,862.00	9.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,659,250.48	5,990,385.00	5.9%
2) Classified Salaries		2000-2999	739,099.93	752,264.00	1.8%
3) Employee Benefits		3000-3999	3,228,349.77	3,739,884.63	15.8%
4) Books and Supplies		4000-4999	2,312,334.45	333,149.07	-85.6%
5) Services and Other Operating Expenditures		5000-5999	1,148,680.71	1,301,678.00	13.3%
6) Capital Outlay		6000-6999	167,175.00	0.00	-100.0%
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, EXPENDITURES			13,254,890.34	12,117,360.70	-8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(690,270.22)	1,600,501.30	-331.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	945,968.00	1,189,639.00	25.8%
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			(45,968.00)	(1,189,639.00)	2488.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(736,238.22)	410,862.30	-155.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,284,444.18	548,205.96	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,444.18	548,205.96	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,444.18	548,205.96	-57.3%
2) Ending Balance, June 30 (E + F1e)			548,205.96	959,068.26	74.9%
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			129,623.16	129,623.16	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	418,582.80	829,445.10	98.2%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	10,027,429.00	11,963,433.00	19.3%
Education Protection Account State Aid - Current Year		8012	1,311,892.00	1,311,892.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>LCFF Transfers</b>					
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	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>11,339,321.00</b>	<b>13,275,325.00</b>	<b>17.1%</b>
<b>FEDERAL REVENUE</b>					
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	182,772.00	191,624.00	4.8%
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	585.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>183,357.00</b>	<b>191,624.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	250,913.00	250,913.00	0.0%
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	169,800.00	0.00	-100.0%
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>974,747.00</b>	<b>250,913.00</b>	<b>-74.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	4,344.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
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	62,851.12	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>67,195.12</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>12,564,620.12</b>	<b>13,717,862.00</b>	<b>9.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,035,488.08	5,324,464.00	5.7%
Certificated Pupil Support Salaries		1200	61,338.00	135,254.00	120.5%
Certificated Supervisors' and Administrators' Salaries		1300	515,494.00	530,667.00	2.9%
Other Certificated Salaries		1900	46,930.40	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,659,250.48</b>	<b>5,990,385.00</b>	<b>5.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	25,987.16	94,190.00	262.4%
Classified Support Salaries		2200	286,093.33	272,447.00	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	398,005.97	330,946.00	-16.8%
Other Classified Salaries		2900	29,013.47	54,681.00	88.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>739,099.93</b>	<b>752,264.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	425,703.14	550,007.07	29.2%
PERS		3201-3202	68,497.89	75,662.00	10.5%
OASDI/Medicare/Alternative		3301-3302	132,785.95	141,495.00	6.6%
Health and Welfare Benefits		3401-3402	1,780,452.56	2,139,275.20	20.2%
Unemployment Insurance		3501-3502	89,682.18	4,093.00	-95.4%
Workers' Compensation		3601-3602	130,699.37	144,576.00	10.6%
OPEB, Allocated		3701-3702	596,803.02	680,844.36	14.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,725.66	3,932.00	5.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,228,349.77</b>	<b>3,739,884.63</b>	<b>15.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	301,517.63	113,088.49	-62.5%
Books and Other Reference Materials		4200	13,206.67	24,500.00	85.5%
Materials and Supplies		4300	1,933,119.40	153,868.75	-92.0%
Noncapitalized Equipment		4400	64,490.75	41,691.83	-35.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,312,334.45</b>	<b>333,149.07</b>	<b>-85.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,057.00	18,500.00	205.4%
Dues and Memberships		5300	5,961.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	226,258.28	304,108.00	34.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,608.34	31,399.00	-56.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	749,879.90	828,725.00	10.5%
Professional/Consulting Services and Operating Expenditures		5800	77,574.19	107,844.00	39.0%
Communications		5900	11,342.00	11,102.00	-2.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,148,680.71</b>	<b>1,301,678.00</b>	<b>13.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	167,175.00	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>167,175.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,254,890.34</b>	<b>12,117,360.70</b>	<b>-8.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	900,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	945,968.00	1,189,639.00	25.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			945,968.00	1,189,639.00	25.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(45,968.00)	(1,189,639.00)	2488.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	11,339,321.00	13,275,325.00	17.1%
2) Federal Revenue		8100-8299	183,357.00	191,624.00	4.5%
3) Other State Revenue		8300-8599	974,747.00	250,913.00	-74.3%
4) Other Local Revenue		8600-8799	67,195.12	0.00	-100.0%
5) TOTAL, REVENUES			12,564,620.12	13,717,862.00	9.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,939,891.47	8,880,373.35	-10.7%
2) Instruction - Related Services	2000-2999		1,766,763.63	1,394,846.36	-21.1%
3) Pupil Services	3000-3999		181,970.38	337,439.59	85.4%
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		235,186.00	482,966.00	105.4%
8) Plant Services	8000-8999		1,131,078.86	1,021,735.40	-9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,254,890.34	12,117,360.70	-8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(690,270.22)	1,600,501.30	-331.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,000.00	0.00	0.0%
b) Transfers Out		7600-7629	945,968.00	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			(45,968.00)	(1,189,639.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(736,238.22)	410,862.30	-155.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,284,444.18	548,205.96	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,444.18	548,205.96	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,444.18	548,205.96	-57.3%
2) Ending Balance, June 30 (E + F1e)			548,205.96	959,068.26	74.9%
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			129,623.16	129,623.16	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	418,582.80	829,445.10	98.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	129,623.16	129,623.16
Total, Restricted Balance		129,623.16	129,623.16

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,923,245.00	2,420,636.00	-38.3%
3) Other State Revenue		8300-8599	120,011.76	200,000.00	66.7%
4) Other Local Revenue		8600-8799	4,602,018.50	4,722,000.00	2.6%
5) TOTAL, REVENUES			8,645,275.26	7,342,636.00	-15.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,361,123.88	1,936,273.52	-18.0%
2) Classified Salaries		2000-2999	1,634,210.02	1,376,664.00	-15.8%
3) Employee Benefits		3000-3999	2,264,593.10	1,963,833.78	-13.3%
4) Books and Supplies		4000-4999	775,704.90	312,277.87	-59.7%
5) Services and Other Operating Expenditures		5000-5999	2,080,988.72	1,745,219.83	-16.1%
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	58,106.53	43,241.00	-25.6%
9) TOTAL, EXPENDITURES			9,174,727.15	7,377,510.00	-19.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(529,451.89)	(34,874.00)	-93.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,874.00	34,874.00	0.0%
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			(806,126.00)	34,874.00	-104.3%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,335,577.89)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,115.41	196,537.52	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,115.41	196,537.52	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,115.41	196,537.52	-87.2%
2) Ending Balance, June 30 (E + F1e)			196,537.52	196,537.52	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	5,456.00	5,456.00	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	191,081.52	191,081.52	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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	1,062,200.00	865,500.00	-18.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,861,045.00	1,555,136.00	-45.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,923,245.00</b>	<b>2,420,636.00</b>	<b>-38.3%</b>
<b>OTHER STATE REVENUE</b>					
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	120,011.76	200,000.00	66.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>120,011.76</b>	<b>200,000.00</b>	<b>66.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,300,372.50	3,397,000.00	2.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,301,646.00	1,325,000.00	1.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,602,018.50</b>	<b>4,722,000.00</b>	<b>2.6%</b>
<b>TOTAL, REVENUES</b>			<b>8,645,275.26</b>	<b>7,342,636.00</b>	<b>-15.1%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,031,725.56	1,713,070.52	-15.7%
Certificated Pupil Support Salaries		1200	95,546.00	96,428.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	233,852.32	126,775.00	-45.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,361,123.88</b>	<b>1,936,273.52</b>	<b>-18.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	256,949.60	253,243.00	-1.4%
Classified Support Salaries		2200	759,284.79	522,207.00	-31.2%
Classified Supervisors' and Administrators' Salaries		2300	78,269.11	247,569.00	216.3%
Clerical, Technical and Office Salaries		2400	452,074.52	267,723.00	-40.8%
Other Classified Salaries		2900	87,632.00	85,922.00	-2.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,634,210.02</b>	<b>1,376,664.00</b>	<b>-15.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	202,008.32	180,018.78	-10.9%
PERS		3201-3202	174,819.58	140,796.00	-19.5%
OASDI/Medicare/Alternative		3301-3302	168,945.53	130,873.00	-22.5%
Health and Welfare Benefits		3401-3402	1,217,200.23	1,069,992.00	-12.1%
Unemployment Insurance		3501-3502	3,951.25	1,680.00	-57.5%
Workers' Compensation		3601-3602	88,989.12	73,299.00	-17.6%
OPEB, Allocated		3701-3702	406,299.89	364,527.00	-10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,379.18	2,648.00	11.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,264,593.10</b>	<b>1,963,833.78</b>	<b>-13.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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	753,452.12	312,277.87	-58.6%
Noncapitalized Equipment		4400	22,252.78	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>775,704.90</b>	<b>312,277.87</b>	<b>-59.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	217,494.02	165,719.83	-23.8%
Travel and Conferences		5200	10,565.68	0.00	-100.0%
Dues and Memberships		5300	325.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	193,696.75	221,000.00	14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,466.75	50,000.00	-25.9%
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	1,582,450.02	1,301,000.00	-17.8%
Communications		5900	8,990.50	7,500.00	-16.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,080,988.72</b>	<b>1,745,219.83</b>	<b>-16.1%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	58,106.53	43,241.00	-25.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			58,106.53	43,241.00	-25.6%
<b>TOTAL, EXPENDITURES</b>			9,174,727.15	7,377,510.00	-19.6%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	34,874.00	34,874.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			34,874.00	34,874.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			841,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(806,126.00)	34,874.00	-104.3%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,923,245.00	2,420,636.00	-38.3%
3) Other State Revenue		8300-8599	120,011.76	200,000.00	66.7%
4) Other Local Revenue		8600-8799	4,602,018.50	4,722,000.00	2.6%
5) TOTAL, REVENUES			8,645,275.26	7,342,636.00	-15.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,999,144.69	4,798,641.59	-20.0%
2) Instruction - Related Services	2000-2999		1,517,081.08	1,315,819.37	-13.3%
3) Pupil Services	3000-3999		1,088,619.98	706,603.04	-35.1%
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		58,106.53	43,241.00	-25.6%
8) Plant Services	8000-8999		511,774.87	513,205.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,174,727.15	7,377,510.00	-19.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(529,451.89)	(34,874.00)	-93.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,874.00	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			(806,126.00)	34,874.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,335,577.89)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,532,115.41	196,537.52	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,532,115.41	196,537.52	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,532,115.41	196,537.52	-87.2%
2) Ending Balance, June 30 (E + F1e)			196,537.52	196,537.52	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			5,456.00	5,456.00	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	191,081.52	191,081.52	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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
9010	Other Restricted Local	5,456.00	5,456.00
Total, Restricted Balance		5,456.00	5,456.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,599,719.09	10,605,905.00	0.1%
3) Other State Revenue		8300-8599	5,241,870.00	5,468,240.00	4.3%
4) Other Local Revenue		8600-8799	2,380,453.41	2,150,000.00	-9.7%
5) TOTAL, REVENUES			18,222,042.50	18,224,145.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,089,381.58	5,604,056.00	-8.0%
2) Classified Salaries		2000-2999	3,985,816.57	4,133,863.00	3.7%
3) Employee Benefits		3000-3999	6,543,859.99	6,846,919.93	4.6%
4) Books and Supplies		4000-4999	901,779.78	537,762.07	-40.4%
5) Services and Other Operating Expenditures		5000-5999	665,488.02	312,781.00	-53.0%
6) Capital Outlay		6000-6999	4,000.00	1,000.00	-75.0%
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	605,154.42	787,763.00	30.2%
9) TOTAL, EXPENDITURES			18,795,480.36	18,224,145.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(573,437.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(573,437.86)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,025,981.16	452,543.30	-55.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,025,981.16	452,543.30	-55.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,025,981.16	452,543.30	-55.9%
2) Ending Balance, June 30 (E + F1e)					
			452,543.30	452,543.30	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	452,543.30	452,543.30	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	10,599,719.09	10,605,905.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,599,719.09</b>	<b>10,605,905.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>					
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	4,961,870.00	5,453,240.00	9.9%
All Other State Revenue	All Other	8590	280,000.00	15,000.00	-94.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,241,870.00</b>	<b>5,468,240.00</b>	<b>4.3%</b>
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,179,890.00	950,000.00	-19.5%
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	1,200,563.41	1,200,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,380,453.41</b>	<b>2,150,000.00</b>	<b>-9.7%</b>
<b>TOTAL, REVENUES</b>			<b>18,222,042.50</b>	<b>18,224,145.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,534,919.37	4,541,864.00	0.2%
Certificated Pupil Support Salaries		1200	535,796.96	512,367.00	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	612,890.90	530,630.00	-13.4%
Other Certificated Salaries		1900	405,774.35	19,195.00	-95.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,089,381.58</b>	<b>5,604,056.00</b>	<b>-8.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,897,382.86	1,853,436.00	-2.3%
Classified Support Salaries		2200	322,269.04	584,065.00	81.2%
Classified Supervisors' and Administrators' Salaries		2300	176,141.82	155,089.00	-12.0%
Clerical, Technical and Office Salaries		2400	887,080.82	882,405.00	-0.5%
Other Classified Salaries		2900	702,942.03	658,868.00	-6.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,985,816.57</b>	<b>4,133,863.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	505,963.50	534,249.95	5.6%
PERS		3201-3202	440,314.81	376,976.00	-14.4%
OASDI/Medicare/Alternative		3301-3302	411,292.74	404,458.00	-1.7%
Health and Welfare Benefits		3401-3402	3,682,024.12	4,013,405.98	9.0%
Unemployment Insurance		3501-3502	10,290.14	5,185.00	-49.6%
Workers' Compensation		3601-3602	214,233.03	215,526.00	0.6%
OPEB, Allocated		3701-3702	1,272,103.90	1,290,260.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,637.75	6,859.00	-10.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,543,859.99</b>	<b>6,846,919.93</b>	<b>4.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	893,479.78	474,762.07	-46.9%
Noncapitalized Equipment		4400	8,300.00	63,000.00	659.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>901,779.78</b>	<b>537,762.07</b>	<b>-40.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	62,839.52	69,500.00	10.6%
Dues and Memberships		5300	2,350.00	3,000.00	27.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,475.00	14,000.00	33.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,581.00	22,800.00	-92.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,775.80	58,431.00	-22.9%
Professional/Consulting Services and Operating Expenditures		5800	206,116.70	138,450.00	-32.8%
Communications		5900	16,350.00	6,600.00	-59.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>665,488.02</b>	<b>312,781.00</b>	<b>-53.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,000.00	1,000.00	-75.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,000.00</b>	<b>1,000.00</b>	<b>-75.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	605,154.42	787,763.00	30.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>605,154.42</b>	<b>787,763.00</b>	<b>30.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,795,480.36</b>	<b>18,224,145.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,599,719.09	10,605,905.00	0.1%
3) Other State Revenue		8300-8599	5,241,870.00	5,468,240.00	4.3%
4) Other Local Revenue		8600-8799	2,380,453.41	2,150,000.00	-9.7%
5) TOTAL, REVENUES			18,222,042.50	18,224,145.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		11,858,457.00	11,807,962.26	-0.4%
2) Instruction - Related Services	2000-2999		3,290,621.53	2,993,514.35	-9.0%
3) Pupil Services	3000-3999		2,115,938.16	2,082,879.39	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		67,836.50	87,663.00	29.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		605,154.42	787,763.00	30.2%
8) Plant Services	8000-8999		857,472.75	464,363.00	-45.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,795,480.36	18,224,145.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(573,437.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(573,437.86)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,025,981.16	452,543.30	-55.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,025,981.16	452,543.30	-55.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,025,981.16	452,543.30	-55.9%
2) Ending Balance, June 30 (E + F1e)			452,543.30	452,543.30	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					
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	452,543.30	452,543.30	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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,488,413.00	18,979,000.00	2.7%
3) Other State Revenue		8300-8599	1,230,184.76	1,156,000.00	-6.0%
4) Other Local Revenue		8600-8799	1,254,080.00	1,020,100.00	-18.7%
5) TOTAL, REVENUES			20,972,677.76	21,155,100.00	0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,367,332.96	5,826,334.00	8.6%
3) Employee Benefits		3000-3999	3,491,712.97	3,612,152.00	3.4%
4) Books and Supplies		4000-4999	10,414,481.40	11,324,142.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	367,814.40	252,686.00	-31.3%
6) Capital Outlay		6000-6999	286,077.03	200,000.00	-30.1%
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	1,045,875.00	480,000.00	-54.1%
9) TOTAL, EXPENDITURES			20,973,293.76	21,695,314.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(616.00)	(540,214.00)	87597.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(540,214.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,856,016.76	7,856,016.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,856,016.76	7,856,016.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,856,016.76	7,856,016.76	0.0%
2) Ending Balance, June 30 (E + F1e)			7,856,016.76	7,315,802.76	-6.9%
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	7,631,539.78	7,091,325.78	-7.1%
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	224,476.98	224,476.98	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	18,488,413.00	18,979,000.00	2.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,488,413.00</b>	<b>18,979,000.00</b>	<b>2.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,230,184.76	1,156,000.00	-6.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,230,184.76</b>	<b>1,156,000.00</b>	<b>-6.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,027,025.00	950,000.00	-7.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,750.00	100.00	-97.3%
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	223,305.00	70,000.00	-68.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,254,080.00</b>	<b>1,020,100.00</b>	<b>-18.7%</b>
<b>TOTAL, REVENUES</b>			<b>20,972,677.76</b>	<b>21,155,100.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,750,623.76	5,270,942.00	11.0%
Classified Supervisors' and Administrators' Salaries		2300	430,293.20	315,821.00	-26.6%
Clerical, Technical and Office Salaries		2400	186,416.00	239,571.00	28.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,367,332.96	5,826,334.00	8.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,883.44	0.00	-100.0%
PERS		3201-3202	487,343.56	442,919.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	436,446.00	432,750.00	-0.8%
Health and Welfare Benefits		3401-3402	1,576,635.73	1,903,068.00	20.7%
Unemployment Insurance		3501-3502	3,713.24	3,203.00	-13.7%
Workers' Compensation		3601-3602	109,460.00	128,761.00	17.6%
OPEB, Allocated		3701-3702	866,768.00	697,434.00	-19.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,463.00	4,017.00	-10.0%
TOTAL, EMPLOYEE BENEFITS			3,491,712.97	3,612,152.00	3.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,128,999.95	967,582.00	-14.3%
Noncapitalized Equipment		4400	79,621.65	320,000.00	301.9%
Food		4700	9,205,859.80	10,036,560.00	9.0%
TOTAL, BOOKS AND SUPPLIES			10,414,481.40	11,324,142.00	8.7%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	70,000.00	0.00	-100.0%
Travel and Conferences		5200	14,919.50	16,670.00	11.7%
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	102,454.40	41,800.00	-59.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,645.55)	29,119.00	-373.5%
Professional/Consulting Services and Operating Expenditures		5800	180,145.55	150,125.00	-16.7%
Communications		5900	10,000.00	14,372.00	43.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>367,814.40</b>	<b>252,686.00</b>	<b>-31.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	286,077.03	200,000.00	-30.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>286,077.03</b>	<b>200,000.00</b>	<b>-30.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,045,875.00	480,000.00	-54.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,045,875.00</b>	<b>480,000.00</b>	<b>-54.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,973,293.76</b>	<b>21,695,314.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	616.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			616.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			616.00	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,488,413.00	18,979,000.00	2.7%
3) Other State Revenue		8300-8599	1,230,184.76	1,156,000.00	-6.0%
4) Other Local Revenue		8600-8799	1,254,080.00	1,020,100.00	-18.7%
5) TOTAL, REVENUES			20,972,677.76	21,155,100.00	0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		19,905,095.74	21,009,714.00	5.5%
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		1,045,875.00	480,000.00	-54.1%
8) Plant Services	8000-8999		22,323.02	205,600.00	821.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,973,293.76	21,695,314.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(616.00)	(540,214.00)	87597.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(540,214.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,856,016.76	7,856,016.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,856,016.76	7,856,016.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,856,016.76	7,856,016.76	0.0%
2) Ending Balance, June 30 (E + F1e)			7,856,016.76	7,315,802.76	-6.9%
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	7,631,539.78	7,091,325.78	-7.1%
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	224,476.98	224,476.98	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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,875,240.49	6,174,026.49
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,131,831.50	292,831.50
5330	Child Nutrition: Summer Food Service Program Operations	613,379.43	613,379.43
9010	Other Restricted Local	11,088.36	11,088.36
<b>Total, Restricted Balance</b>		<b>7,631,539.78</b>	<b>7,091,325.78</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	291,141.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	0.00	-100.0%
6) Capital Outlay		6000-6999	81,312.62	179,320.00	120.5%
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			376,654.01	179,320.00	-52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(376,654.01)	(179,320.00)	-52.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,696.37	(179,320.00)	-272.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,623.63	179,320.00	137.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,623.63	179,320.00	137.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,623.63	179,320.00	137.1%
2) Ending Balance, June 30 (E + F1e)			179,320.00	0.00	-100.0%
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	179,320.00	0.00	-100.0%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,403.89	0.00	-100.0%
Noncapitalized Equipment		4400	62,737.50	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			291,141.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,200.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,200.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	9,875.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,419.63	179,320.00	1470.3%
Equipment		6400	60,017.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>81,312.62</b>	<b>179,320.00</b>	<b>120.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>376,654.01</b>	<b>179,320.00</b>	<b>-52.4%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	555,960.45	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			555,960.45	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	75,610.07	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			75,610.07	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			480,350.38	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		376,654.01	179,320.00	-52.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			376,654.01	179,320.00	-52.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(376,654.01)	(179,320.00)	-52.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,696.37	(179,320.00)	-272.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,623.63	179,320.00	137.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,623.63	179,320.00	137.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,623.63	179,320.00	137.1%
2) Ending Balance, June 30 (E + F1e)			179,320.00	0.00	-100.0%
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	179,320.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## 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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,986.68	0.00	-100.0%
5) TOTAL, REVENUES			7,986.68	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,152,627.15	1,310,138.00	13.7%
3) Employee Benefits		3000-3999	217,538.40	442,461.00	103.4%
4) Books and Supplies		4000-4999	8,717,107.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,473,930.33	125,350.00	-96.4%
6) Capital Outlay		6000-6999	73,252,996.70	39,513,267.00	-46.1%
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			86,814,199.68	41,391,216.00	-52.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(86,806,213.00)	(41,391,216.00)	-52.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	70,117,312.05	85,000,000.00	21.2%
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			70,039,747.05	85,000,000.00	21.4%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,766,465.95)	43,608,784.00	-360.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,529,878.14	3,763,412.19	-81.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			20,529,878.14	3,763,412.19	-81.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			20,529,878.14	3,763,412.19	-81.7%
2) Ending Balance, June 30 (E + F1e)					
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	102.64	102.64	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	3,763,309.55	47,372,093.55	1158.8%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	7,312.06	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	674.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,986.68</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,986.68</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	137,963.22	186,100.00	34.9%
Classified Supervisors' and Administrators' Salaries		2300	588,316.49	969,151.00	64.7%
Clerical, Technical and Office Salaries		2400	115,317.10	154,887.00	34.3%
Other Classified Salaries		2900	311,030.34	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,152,627.15</b>	<b>1,310,138.00</b>	<b>13.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,696.32	0.00	-100.0%
PERS		3201-3202	85,958.27	150,140.00	74.7%
OASDI/Medicare/Alternative		3301-3302	57,450.40	89,592.00	55.9%
Health and Welfare Benefits		3401-3402	8,206.50	85,432.00	941.0%
Unemployment Insurance		3501-3502	6,638.18	785.00	-88.2%
Workers' Compensation		3601-3602	19,208.70	28,954.00	50.7%
OPEB, Allocated		3701-3702	34,692.53	84,405.00	143.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,687.50	3,153.00	86.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>217,538.40</b>	<b>442,461.00</b>	<b>103.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	771,557.54	0.00	-100.0%
Noncapitalized Equipment		4400	7,945,549.56	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,717,107.10</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,435.98	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	13,187.26	0.00	-100.0%
Transfers of Direct Costs		5710	3,789.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,455,518.09	125,350.00	-96.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,473,930.33</b>	<b>125,350.00</b>	<b>-96.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	22,950.00	0.00	-100.0%
Land Improvements		6170	10,635,509.73	0.00	-100.0%
Buildings and Improvements of Buildings		6200	60,880,429.43	39,513,267.00	-35.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,714,107.54	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>73,252,996.70</b>	<b>39,513,267.00</b>	<b>-46.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>86,814,199.68</b>	<b>41,391,216.00</b>	<b>-52.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	70,000,000.00	85,000,000.00	21.4%
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	117,312.05	0.00	-100.0%
(c) TOTAL, SOURCES			70,117,312.05	85,000,000.00	21.2%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			70,039,747.05	85,000,000.00	21.4%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,986.68	0.00	-100.0%
5) TOTAL, REVENUES			7,986.68	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		86,087,123.47	41,391,216.00	-51.9%
9) Other Outgo	9000-9999	Except 7600-7699	727,076.21	0.00	-100.0%
10) TOTAL, EXPENDITURES			86,814,199.68	41,391,216.00	-52.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(86,806,213.00)	(41,391,216.00)	-52.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	70,117,312.05	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			70,039,747.05	85,000,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,766,465.95)	43,608,784.00	-360.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,529,878.14	3,763,412.19	-81.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,529,878.14	3,763,412.19	-81.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,529,878.14	3,763,412.19	-81.7%
2) Ending Balance, June 30 (E + F1e)			3,763,412.19	47,372,196.19	1158.8%
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	102.64	102.64	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	3,763,309.55	47,372,093.55	1158.8%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,488,096.80	2,094,680.00	-15.8%
5) TOTAL, REVENUES			2,488,096.80	2,094,680.00	-15.8%
<b>B. EXPENDITURES</b>					
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	39,120.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	49,724.96	0.00	-100.0%
6) Capital Outlay		6000-6999	3,045,235.19	678,537.00	-77.7%
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			5,540,500.00	3,083,537.00	-44.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,052,403.20)	(988,857.00)	-67.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,052,403.20)	(988,857.00)	-67.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,666.24	1,857,263.04	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,666.24	1,857,263.04	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,666.24	1,857,263.04	-62.2%
2) Ending Balance, June 30 (E + F1e)			1,857,263.04	868,406.04	-53.2%
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	1,857,263.04	868,406.04	-53.2%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9090	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,606,068.80	709,762.00	-55.8%
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	20,082.00	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	861,946.00	1,384,918.00	60.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,488,096.80	2,094,680.00	-15.8%
<b>TOTAL, REVENUES</b>			2,488,096.80	2,094,680.00	-15.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,169.67	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			249.88	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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	16,943.20	0.00	-100.0%
Noncapitalized Equipment		4400	22,177.10	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			39,120.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	49,190.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>49,724.96</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	542,538.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,502,696.45	678,537.00	-72.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,045,235.19</b>	<b>678,537.00</b>	<b>-77.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,405,000.00	500,000.00	-79.2%
Other Debt Service - Principal		7439	0.00	1,905,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,405,000.00</b>	<b>2,405,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,540,500.00</b>	<b>3,083,537.00</b>	<b>-44.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,488,096.80	2,094,680.00	-15.8%
5) TOTAL, REVENUES			2,488,096.80	2,094,680.00	-15.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,135,500.00	678,537.00	-78.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			5,540,500.00	3,083,537.00	-44.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,052,403.20)	(988,857.00)	-67.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,052,403.20)	(988,857.00)	-67.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,909,666.24	1,857,263.04	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,909,666.24	1,857,263.04	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,909,666.24	1,857,263.04	-62.2%
2) Ending Balance, June 30 (E + F1e)					
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					
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	1,857,263.04	868,406.04	-53.2%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,343.36	0.00	-100.0%
5) TOTAL, REVENUES			2,343.36	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	871,844.21	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	135,927.16	26,200.00	-80.7%
6) Capital Outlay		6000-6999	6,686,982.13	6,724,987.00	0.6%
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			7,694,753.50	6,751,187.00	-12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,692,410.14)	(6,751,187.00)	-12.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,197,547.19)	(6,751,187.00)	29.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,948,734.19	6,751,187.00	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,948,734.19	6,751,187.00	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,948,734.19	6,751,187.00	-43.5%
2) Ending Balance, June 30 (E + F1e)			6,751,187.00	0.00	-100.0%
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					
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	6,751,187.00	0.00	-100.0%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	738.26	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	1,605.10	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,343.36	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,343.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,671.79	0.00	-100.0%
Noncapitalized Equipment		4400	810,172.42	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>871,844.21</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	12,334.80	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 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	123,592.36	26,200.00	-78.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>135,927.16</b>	<b>26,200.00</b>	<b>-80.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,166.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,626,434.89	3,459,556.00	-4.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,996,990.93	3,265,431.00	9.0%
Equipment Replacement		6500	47,390.31	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,686,982.13</b>	<b>6,724,987.00</b>	<b>0.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,694,753.50</b>	<b>6,751,187.00</b>	<b>-12.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,494,862.95	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,343.36	0.00	-100.0%
5) TOTAL, REVENUES			2,343.36	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,694,753.50	6,751,187.00	-12.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,694,753.50	6,751,187.00	-12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,692,410.14)	(6,751,187.00)	-12.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,197,547.19)	(6,751,187.00)	29.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,948,734.19	6,751,187.00	-43.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,948,734.19	6,751,187.00	-43.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,948,734.19	6,751,187.00	-43.5%
2) Ending Balance, June 30 (E + F1e)					
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					
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	6,751,187.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## **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 and Tax Override Funds.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
<b>B. EXPENDITURES</b>					
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	8,944,295.00	8,944,295.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,944,295.00	8,944,295.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(829,123.00)	(829,123.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(829,123.00)	(829,123.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,647,835.00	12,818,712.00	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,647,835.00	12,818,712.00	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,647,835.00	12,818,712.00	-6.1%
2) Ending Balance, June 30 (E + F1e)			12,818,712.00	11,989,589.00	-6.5%
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					
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	12,818,712.00	11,989,589.00	-6.5%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	200,671.00	200,671.00	0.0%
Other Subventions/In-Lieu Taxes		8572	300,535.00	300,535.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			501,206.00	501,206.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,123,076.00	7,123,076.00	0.0%
Unsecured Roll		8612	490,890.00	490,890.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,613,966.00	7,613,966.00	0.0%
<b>TOTAL, REVENUES</b>			8,115,172.00	8,115,172.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	3,945,220.00	3,945,220.00	0.0%
Other Debt Service - Principal		7439	4,999,075.00	4,999,075.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,944,295.00	8,944,295.00	0.0%
TOTAL, EXPENDITURES			8,944,295.00	8,944,295.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	8,944,295.00	8,944,295.00	0.0%
10) TOTAL, EXPENDITURES			8,944,295.00	8,944,295.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(829,123.00)	(829,123.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(829,123.00)	(829,123.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,647,835.00	12,818,712.00	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,647,835.00	12,818,712.00	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,647,835.00	12,818,712.00	-6.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			12,818,712.00	11,989,589.00	-6.5%
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			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	12,818,712.00	11,989,589.00	-6.5%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	24,440.87	0.00	-100.0%
5) TOTAL, REVENUES			24,440.87	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(586,921.63)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,692,001.03)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,692,001.03	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,692,001.03	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,692,001.03	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
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	0.00	0.00	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			24,440.87	0.00	-100.0%
<b>TOTAL, REVENUES</b>			24,440.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			611,362.50	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			611,362.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,105,079.40	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,105,079.40	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,105,079.40)	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	24,440.87	0.00	-100.0%
5) TOTAL, REVENUES			24,440.87	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(586,921.63)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,692,001.03)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,692,001.03	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,692,001.03	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,692,001.03	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
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					
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	0.00	0.00	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	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			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	163,757.00	163,757.00	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	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			163,757.00	163,757.00	0.0%
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			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	163,757.00	163,757.00	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%

## 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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,299,996.00	13,677,015.00	11.2%
5) TOTAL, REVENUES			12,299,996.00	13,677,015.00	11.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	249,629.26	203,807.00	-18.4%
3) Employee Benefits		3000-3999	139,561.74	118,753.00	-14.9%
4) Books and Supplies		4000-4999	118,000.00	118,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,788,861.00	13,331,006.00	13.1%
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			12,296,052.00	13,771,566.00	12.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,944.00	(94,551.00)	-2497.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,944.00	(94,551.00)	-2497.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,198,338.23	3,202,282.23	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,338.23	3,202,282.23	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,198,338.23	3,202,282.23	0.1%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,202,282.23	3,107,731.23	-3.0%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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			
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			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G 10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,299,996.00	13,677,015.00	11.2%
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,299,996.00</b>	<b>13,677,015.00</b>	<b>11.2%</b>
<b>TOTAL, REVENUES</b>			<b>12,299,996.00</b>	<b>13,677,015.00</b>	<b>11.2%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,446.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	164,183.26	203,807.00	24.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>249,629.26</b>	<b>203,807.00</b>	<b>-18.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,086.00	23,533.00	-16.2%
OASDI/Medicare/Alternative		3301-3302	18,033.00	15,594.00	-13.5%
Health and Welfare Benefits		3401-3402	62,851.00	52,770.00	-16.0%
Unemployment Insurance		3501-3502	153.74	128.00	-16.7%
Workers' Compensation		3601-3602	5,436.00	4,513.00	-17.0%
OPEB, Allocated		3701-3702	24,671.00	21,899.00	-11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	331.00	316.00	-4.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>139,561.74</b>	<b>118,753.00</b>	<b>-14.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,000.00	60,000.00	0.0%
Noncapitalized Equipment		4400	58,000.00	58,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>118,000.00</b>	<b>118,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,800.00	6,800.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,773,861.00	13,316,006.00	13.1%
Communications		5900	2,000.00	2,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,788,861.00</b>	<b>13,331,006.00</b>	<b>13.1%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>12,296,052.00</b>	<b>13,771,566.00</b>	<b>12.0%</b>

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

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,299,996.00	13,677,015.00	11.2%
5) TOTAL, REVENUES			12,299,996.00	13,677,015.00	11.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		12,296,052.00	13,771,566.00	12.0%
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			12,296,052.00	13,771,566.00	12.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,944.00	(94,551.00)	-2497.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,944.00	(94,551.00)	-2497.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,198,338.23	3,202,282.23	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,198,338.23	3,202,282.23	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,198,338.23	3,202,282.23	0.1%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,202,282.23	3,107,731.23	-3.0%
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,001,231.00	22,662,001.00	3.0%
5) TOTAL, REVENUES			22,001,231.00	22,662,001.00	3.0%
<b>B. EXPENSES</b>					
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	25,108,804.00	22,662,001.00	-9.7%
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			25,108,804.00	22,662,001.00	-9.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,107,573.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,107,573.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,975,709.41	14,868,136.41	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,975,709.41	14,868,136.41	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,975,709.41	14,868,136.41	-17.3%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	14,868,136.41	14,868,136.41	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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
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	0.00		
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) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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			
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			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,001,231.00	22,662,001.00	3.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,001,231.00</b>	<b>22,662,001.00</b>	<b>3.0%</b>
<b>TOTAL, REVENUES</b>			<b>22,001,231.00</b>	<b>22,662,001.00</b>	<b>3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,108,804.00	22,662,001.00	-9.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>25,108,804.00</b>	<b>22,662,001.00</b>	<b>-9.7%</b>
<b>TOTAL, EXPENSES</b>			<b>25,108,804.00</b>	<b>22,662,001.00</b>	<b>-9.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,001,231.00	22,662,001.00	3.0%
5) TOTAL, REVENUES			22,001,231.00	22,662,001.00	3.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		25,108,804.00	22,662,001.00	-9.7%
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			25,108,804.00	22,662,001.00	-9.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,107,573.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,107,573.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	17,975,709.41	14,868,136.41	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,975,709.41	14,868,136.41	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,975,709.41	14,868,136.41	-17.3%
2) Ending Net Position, June 30 (E + F1e)			14,868,136.41	14,868,136.41	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	14,868,136.41	14,868,136.41	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	2013-14 Estimated Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	39,986.54	39,886.54	40,532.85	39,306.83	39,306.83	39,986.54
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	39,986.54	39,886.54	40,532.85	39,306.83	39,306.83	39,986.54
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	34.68	34.68	34.68	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						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	34.68	34.68	34.68	34.68	34.68	34.68
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	40,021.22	39,921.22	40,567.53	39,341.51	39,341.51	40,021.22
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	165,845,813.52	301	148,994.30	303	165,696,819.22	305	5,766,884.60		307	159,929,934.62	309
2000 - Classified Salaries	51,242,006.76	311	190,754.13	313	51,051,252.63	315	7,487,920.91		317	43,563,331.72	319
3000 - Employee Benefits (Excluding 3800)	115,167,066.67	321	21,837,366.29	323	93,329,700.38	325	6,592,693.93		327	86,737,006.45	329
4000 - Books, Supplies Equip Replace (6500)	20,916,744.01	331	336,137.06	333	20,580,606.95	335	3,064,663.70		337	17,515,943.25	339
5000 - Services... & 7300 - Indirect Costs	50,363,722.16	341	473,632.70	343	49,890,089.46	345	21,129,409.14		347	28,760,680.32	349
<b>TOTAL</b>					<b>380,548,468.64</b>	<b>365</b>			<b>TOTAL</b>	<b>336,506,896.36</b>	<b>369</b>

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	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		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)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		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.		59.68%
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)		59.68%
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)		336,506,896.36
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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	171,535,935.70	301	99,565.00	303	171,436,370.70	305	5,182,880.00		307	166,253,490.70	309	
2000 - Classified Salaries	54,197,760.00	311	227,679.00	313	53,970,081.00	315	7,020,756.00		317	46,949,325.00	319	
3000 - Employee Benefits (Excluding 3800)	122,455,834.31	321	22,043,719.82	323	100,412,114.49	325	7,535,216.94		327	92,876,897.55	329	
4000 - Books, Supplies Equip Replace. (6500)	18,536,939.32	331	933,989.00	333	17,602,950.32	335	3,584,162.37		337	14,018,787.95	339	
5000 - Services... & 7300 - Indirect Costs	51,370,434.97	341	182,927.00	343	51,187,507.97	345	24,811,381.24		347	26,376,126.73	349	
TOTAL					394,609,024.48	365			TOTAL		346,474,627.93	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			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).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS			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.			61.88%
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)	61.88%
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).	346,474,627.93
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	323,364.74		120,429.66	443,794.40
2. State Lottery Revenue	8560	5,858,964.00		1,169,431.00	7,028,395.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,182,328.74	0.00	1,289,860.66	7,472,189.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	4,120,061.20			4,120,061.20
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,926,881.79			1,926,881.79
4. Books and Supplies	4000-4999	41,217.75		1,237,868.97	1,279,086.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399			2,096.69	2,096.69
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		6,088,160.74	0.00	1,239,965.66	7,328,126.40
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	94,168.00	0.00	49,895.00	144,063.00
<b>D. COMMENTS:</b>					
At year end closing the \$2,096.69 that is budgeted for indirect will be move to Books or Ending Fund Balance accounts. These funds belong to Vocational Department.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(816,712.46)	0.00	(1,709,135.95)				
Other Sources/Uses Detail					1,916,834.07	935,490.00		
Fund Reconciliation							0.00	0.00
08 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	749,879.90	0.00	0.00	0.00				
Other Sources/Uses Detail					900,000.00	945,968.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	58,106.53	0.00				
Other Sources/Uses Detail					34,874.00	841,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	75,775.80	0.00	605,154.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,645.55)	1,045,875.00	0.00				
Other Sources/Uses Detail					616.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					555,960.45	75,610.07		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	432.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,105,079.40	610,216.45		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,105,079.40		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
<b>TOTALS</b>	<b>830,087.70</b>	<b>(827,358.01)</b>	<b>1,709,135.95</b>	<b>(1,709,135.95)</b>	<b>6,513,363.92</b>	<b>6,513,363.92</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(920,275.00)	0.00	(1,311,004.00)				
Other Sources/Uses Detail					1,189,639.00	34,874.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	828,725.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	1,189,639.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	43,241.00	0.00				
Other Sources/Uses Detail					34,874.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	58,431.00	0.00	787,763.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	29,119.00	0.00	480,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>920,275.00</b>	<b>(920,275.00)</b>	<b>1,311,004.00</b>	<b>(1,311,004.00)</b>	<b>1,224,513.00</b>	<b>1,224,513.00</b>		

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

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. All other data are extracted.

\*For the First prior Year, enter the earliest estimate of the District and Charter School Regular Funded ADA in the Original Budget column.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) (Form A, Lines A6, C1, and C2e)		
Third Prior Year (2011-12)	44,811.92	41,624.56	7.1%	Not Met
Second Prior Year (2012-13)	41,380.32	41,354.54	0.1%	Met
First Prior Year (2013-14)*	40,480.20	40,567.53	N/A	Met
Budget Year (2014-15)	40,021.22			

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2011-12)		47,897	47,939	N/A	Met
Second Prior Year (2012-13)		47,540	47,616	N/A	Met
First Prior Year (2013-14)		47,310	47,031	0.6%	Met
Budget Year (2014-15)		46,531			

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	CBEDS Actual (Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2011-12)	41,349	47,939	86.3%
Second Prior Year (2012-13)	40,449	47,616	84.9%
First Prior Year (2013-14)	39,987	47,031	85.0%
		Historical Average Ratio:	85.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	85.9%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2014-15)	39,307	46,531	84.5%	Met
1st Subsequent Year (2015-16)	38,862	45,731	85.0%	Met
2nd Subsequent Year (2016-17)	38,862	45,731	85.0%	Met

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Target (Reference Only)	396,476,959.00	398,142,341.00	401,782,786.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6, C1, and C2e)			
Prior Year ADA (Funded)	40,567.53	40,021.22	39,341.51
Difference (Step 1a minus Step 1b)	(546.31)	(679.71)	(480.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-1.35%	-1.70%	-1.22%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	286,597,799.00	316,665,340.00	330,204,961.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	28,011,802.00	13,539,621.00	7,946,023.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	28,011,802.00	13,539,621.00	7,946,023.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	9.77%	4.28%	2.41%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	8.42%	2.58%	1.19%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>7.42% to 9.42%</b>	<b>1.58% to 3.58%</b>	<b>.19% to 2.19%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	63,964,408.83	63,964,409.00	63,964,409.00	63,964,409.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	293,654,993.76	323,883,117.00	337,397,932.00	345,422,530.00
District's Projected Change in LCFF Revenue:		10.29%	4.17%	2.38%
<b>LCFF Revenue Standard:</b>		<b>7.42% to 9.42%</b>	<b>1.58% to 3.58%</b>	<b>.19% to 2.19%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

SCUSD is in declining enrollment, therefore prior year ADA is used in the calculation of LCFF. Administration is using LCFF gap funding rate of 28.05 % for FY 2014-15 as recommended by Department of Finance (DOF) and School Services of California (SSC). For FY 2015-16 20.88% and FY 2016-17 15.04% that is an average between the rates recommended by SSC and DOF. These funding rates have been approved by Sacramento County Office of Education.

**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	218,562,773.89	238,315,244.77	91.7%
Second Prior Year (2012-13)	198,377,945.69	221,907,300.37	89.4%
First Prior Year (2013-14)	232,132,543.57	261,801,921.04	88.7%
	Historical Average Ratio:		89.9%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2014-15)	246,105,207.13	273,246,180.51	90.1%	Met
1st Subsequent Year (2015-16)	259,947,976.35	287,888,137.12	90.3%	Met
2nd Subsequent Year (2016-17)	274,966,662.98	302,996,569.45	90.7%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.42%	2.58%	1.19%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-1.58% to 18.42%</b>	<b>-7.42% to 12.58%</b>	<b>-8.81% to 11.19%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.42% to 13.42%	-2.42% to 7.58%	-3.81% to 6.19%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2013-14)	51,380,845.71		
Budget Year (2014-15)	47,850,912.49	-6.87%	Yes
1st Subsequent Year (2015-16)	46,480,564.49	-2.86%	Yes
2nd Subsequent Year (2016-17)	46,480,564.49	0.00%	No

Explanation:  
(required if Yes)

FY 2013-14 Federal Revenue includes carryover and Budget Year 2014-15 is not expected to have the same amount of carryover.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	56,621,220.13		
Budget Year (2014-15)	43,568,652.98	-23.05%	Yes
1st Subsequent Year (2015-16)	40,163,652.98	-7.82%	Yes
2nd Subsequent Year (2016-17)	40,163,652.98	0.00%	No

Explanation:  
(required if Yes)

FY 2013-14 State Revenue includes one-time funds for Common Core that are not included in FY 2014-15. FY 2015-16 does not include QEIA funds. QEIA ends June 30, 2015.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	11,012,581.40		
Budget Year (2014-15)	6,550,559.00	-40.52%	Yes
1st Subsequent Year (2015-16)	6,550,559.00	0.00%	No
2nd Subsequent Year (2016-17)	6,550,559.00	0.00%	No

Explanation:  
(required if Yes)

FY 2013-14 Local Revenue includes one-time funds that were received late on the year and they carryover for FY2014-15.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	20,905,286.15		
Budget Year (2014-15)	18,489,350.10	-11.56%	Yes
1st Subsequent Year (2015-16)	17,147,317.51	-7.26%	Yes
2nd Subsequent Year (2016-17)	16,651,886.50	-2.89%	No

Explanation:  
(required if Yes)

FY 2013-14 Books and Supplies includes categorical funds allocated to schools due to carryover from previous year. FY 2014-15 Adopted Budget does not include carryover allocated to schools under supplies. FY 2015-16 does not include common core and QEIA funds.

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

First Prior Year (2013-14)	52,072,859.11		
Budget Year (2014-15)	52,681,438.97	1.17%	Yes
1st Subsequent Year (2015-16)	52,011,838.80	-1.27%	No
2nd Subsequent Year (2016-17)	50,926,884.07	-2.09%	No

**Explanation:**  
(required if Yes)

FY 2014-15 Services and Other Operating Expenditures does not include one time expenditures that we had in FY 2013-14. FY 2015-16 and FY 2016-17 do not include Common Core and QEIA funds. With one-time funds as revenues decrease, expenditures also decrease.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2013-14)	119,014,647.24		
Budget Year (2014-15)	97,970,124.47	-17.68%	Not Met
1st Subsequent Year (2015-16)	93,194,776.47	-4.87%	Met
2nd Subsequent Year (2016-17)	93,194,776.47	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	72,978,144.26		
Budget Year (2014-15)	71,170,789.07	-2.48%	Not Met
1st Subsequent Year (2015-16)	69,159,156.31	-2.83%	Met
2nd Subsequent Year (2016-17)	67,578,770.57	-2.29%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

FY 2013-14 Federal Revenue includes carryover and Budget Year 2014-15 is not expected to have the same amount of carryover.

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

FY 2013-14 State Revenue includes one-time funds for Common Core that are not included in FY 2014-15. FY 2015-16 does not include QEIA funds. QEIA ends June 30, 2015.

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

FY 2013-14 Local Revenue includes one-time funds that were received late on the year and they carryover for FY2014-15.

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

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

FY 2013-14 Books and Supplies includes categorical funds allocated to schools due to carryover from previous year. FY 2014-15 Adopted Budget does not include carryover allocated to schools under supplies. FY 2015-16 does not include common core and QEIA funds.

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

FY 2014-15 Services and Other Operating Expenditures does not include one time expenditures that we had in FY 2013-14. FY 2015-16 and FY 2016-17 do not include Common Core and QEIA funds. With one-time funds as revenues decrease, expenditures also decrease.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	421,899,722.47			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	421,899,722.47	4,218,997.22	9,292,258.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2011-12)	Second Prior Year (2012-13)	First Prior Year (2013-14)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,979,821.77	8,007,454.00	8,296,082.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	867,936.12
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,979,821.77	8,007,454.00	9,164,018.12
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	406,299,384.99	382,611,288.81	407,055,414.31
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	406,299,384.99	382,611,288.81	407,055,414.31
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.2%	2.1%	2.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.8%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2011-12)	(11,040,039.69)	238,333,134.37	4.6%	Not Met
Second Prior Year (2012-13)	184,789.76	221,907,300.37	N/A	Met
First Prior Year (2013-14)	(7,770,502.72)	262,737,411.04	3.0%	Not Met
Budget Year (2014-15) (Information only)	2,335,274.00	273,281,054.51		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:  
(required if NOT met)

The Board and administration have assigned reserves in 2012-13 to cover part of the 2013-14 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years and avoid deficit spending.

**9. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>		District ADA	
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines A4, C1, and C2e):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2011-12)	20,228,624.00	23,617,699.99	N/A	Met
Second Prior Year (2012-13)	10,524,821.77	12,577,660.30	N/A	Met
First Prior Year (2013-14)	11,407,613.49	17,573,688.84	N/A	Met
Budget Year (2014-15) (Information only)	9,803,186.12			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B):	39,307	38,862	38,862
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	421,899,722.47	425,026,569.52	438,464,870.41
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	421,899,722.47	425,026,569.52	438,464,870.41
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,437,994.45	8,500,531.39	8,769,297.41
6. Reserve Standard - by Amount (\$64,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,437,994.45	8,500,531.39	8,769,297.41

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,763,133.00	8,728,237.07	8,728,237.07
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	830,327.12	98,161.44	(1,831,306.50)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	9,593,460.12	8,826,398.51	6,896,930.57
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.27%	2.08%	1.57%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,437,994.45</b>	<b>8,500,531.39</b>	<b>8,769,297.41</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

For FY 2016-17, the Board and administration will take necessary action to ensure that 2% required reserve are met.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2013-14)	(46,585,298.50)			
Budget Year (2014-15)	(52,313,778.49)	5,728,479.99	12.3%	Not Met
1st Subsequent Year (2015-16)	(52,313,778.49)	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	(52,313,778.49)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	1,916,834.07			
Budget Year (2014-15)	1,189,639.00	(727,195.07)	-37.9%	Not Met
1st Subsequent Year (2015-16)	1,189,639.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	1,189,639.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	935,490.00			
Budget Year (2014-15)	34,874.00	(900,616.00)	-96.3%	Not Met
1st Subsequent Year (2015-16)	34,874.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	34,874.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

**Explanation:**  
(required if NOT met)

The increase in contribution for FY 2014-15 is for Special Ed and Transportation.

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

**Explanation:**  
(required if NOT met)

FY 2013-14 included a one-time transfer in of \$841,000 from Adult Education Fund.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

FY 2013-14 included a one-time transfer out of \$900,000 to Charter Fund.

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund/Various Resources	Equipment	116,140
Certificates of Participation	26	Developer Fees/General Fund Unrestricted	COPS	74,285,000
General Obligation Bonds	14/16/19	BIRF	Building	334,851,178
Supp Early Retirement Program	1	General Fund Unrestricted		0
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,624,404

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
G.O Bonds Accreted Interest	19	Debt Service for Blended Components -Fund 52	Building	6,222,095
<b>TOTAL:</b>				<b>423,098,817</b>

Type of Commitment (continued)	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	61,268	47,099	17,441	0
Certificates of Participation	3,055,895	5,466,383	5,465,634	5,465,634
General Obligation Bonds	21,976,194	24,173,695	24,803,070	24,747,870
Supp Early Retirement Program	1,042,493	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
G.O Bonds Accreted Interest				
<b>Total Annual Payments:</b>	<b>26,135,850</b>	<b>29,687,177</b>	<b>30,286,145</b>	<b>30,213,504</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The Bond Interest and Redemption Fund will cover the increase in annual payments.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	1,000,000

4. OPEB Liabilities Data must be entered.

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

5. OPEB Contributions

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	46,785,275.00	46,785,275.00	46,785,275.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,061,774.36	27,567,951.80	30,324,746.98
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	25,061,774.36	27,567,951.80	30,324,746.98
d. Number of retirees receiving OPEB benefits	3,921	4,234	4,234

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District has established a Self-Insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

3. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

17,075,153.00
17,075,153.00

4. Self-Insurance Contributions  
a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
a. Required contribution (funding) for self-insurance programs	13,331,006.00	13,331,006.00	13,331,006.00
b. Amount contributed (funded) for self-insurance programs	13,331,006.00	13,331,006.00	13,331,006.00

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,965.0	1,955.0	1,955.0	1,955.0

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The contract with certificated employees ends on June 30, 2014. An agreement has not been reach yet for FY 2014-15 and outlying years.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

1,470,424

7. Amount included for any tentative salary schedule increases

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0	0	0

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
54,096,098	59,505,708	65,456,279
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,751,343	1,888,737	1,917,068
1.5%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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


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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,118.0	1,140.0	1,140.0	1,140.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The contract with classified employees ends on June 30, 2014. An agreement has not been reach yet for FY 2014-15 and outlying years.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

419,405

7. Amount included for any tentative salary schedule increases

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

0

0

0

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,290,205	31,119,226	34,231,149
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:


**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	335,420	346,640	350,107
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	166.0	166.0	166.0	166.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

The contract with management employees (Principals) ends on June 30, 2014. An agreement has not been reach yet for FY 2014-15 and outlying years. Classified management employees do not have a bargaining unit.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	No change	No change	No change

Negotiations Not Settled

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

111,426

4. Amount included for any tentative salary schedule increases

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	870,530	957,583	1,053,341
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	0	0	0
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	43,200	43,200	43,200
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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**ADDITIONAL FISCAL INDICATORS**

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

Superintendent left the district effective December 31, 2013.

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**End of School District Budget Criteria and Standards Review**

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