



# EAST SIDE

## HIGH SCHOOL DISTRICT

*Silicon Valley*

Preparing every student to thrive in a global society.

## 2014 -15 ADOPTED BUDGET

### as RECOMMENDED

PLANNING FOR THE FUTURE



**Prepared by:** Marcus Battle, Associate Superintendent of Business & Operations, and Karen Poon, Director of Finance

**June 19, 2014**



# EAST SIDE

## HIGH SCHOOL DISTRICT

*Silicon Valley*

### **BOARD OF TRUSTEES**

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#### **VISION:**

Every student graduates prepared for college and career, empowered to thrive in a global society.

#### **MISSION:**

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



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# **East Side Union High School District**

## **2014-15 Adopted Budget**

### **Executive Summary**

#### **Introduction**

The following Executive Overview is a summary of the financial data reported in the SACS Proposed Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

#### **State K-12 Education Budget**

On January 9, 2014, Governor Jerry Brown released his 2014-15 proposed budget for California. His proposal projects \$106.1 billion in new State revenues in the budget year, plus \$4.2 billion in carryover funds, to pay for \$106.8 billion in State expenditures. His top budget priorities for the coming year are education and paying down prior year debts, including the K-12 apportionment deferral. His budget allocates \$1.6 billion to the Budget Stabilization Account (BSA) and \$1 billion to the reserve. At his press conference, the Governor stressed the need for the "wise allocation of public funds." He also indicated that he would not pursue an extension of the higher tax rates enacted under Proposition 30, stating that, "we must live within our means." In turn, his budget proposes modifications to the Proposition 58 BSA and the establishment of a Proposition 98 reserve to smooth out education spending.

This year, due to an improving economy, the average increase for K-12 school districts will be 10.9% or approximately \$751 per student. Only once in the past 30 years has public education received an increase of more than 10% and that back in 2001. For 2014-15, Governor Brown is proposing a significant \$4.5 billion increase in ongoing LCFF funding. In addition to the increase in projected revenues for 2014-15, Governor Brown recognizes higher revenues and higher Proposition 98 obligations for both 2012-13 and 2013-14. The Governor believes these one-time resources will enable the State to buy out the remaining \$6.1 billion in K-14 cash deferrals.

Some of the major K-12 Budget proposals include the following:

- \$5.5 billion to fully eliminate inter-year K-12 apportionment deferrals in 2014-15. This retires all deferrals 2 years sooner than the plan announced in the Governor's Budget Proposal last year, which targeted remaining apportionment deferrals to be paid off by the end of 2016-17
- \$4.472 billion in additional funding for school districts and charter schools to continue implementation of the LCFF, which equates to an average increase of 10.9%
- \$25.9 million to continue implementation of the county office of education (COE) LCFF
- \$316.5 million to support energy efficiency projects in schools consistent with Proposition 39
- \$33.3 million to fund a 0.86% statutory COLA for categorical programs that will remain outside of the LCFF: Special Education, Child Nutrition, American Indian Education Centers, and American Indian Early Childhood Education Programs. COLAs for core discretionary funding of school districts, charter schools, and COEs are included in the LCFF target entitlement calculation
- \$74.3 million to fund projected growth in charter school ADA
- \$188.1 million for the Emergency Repair Program (ERP) from one-time Proposition 98 funds

- \$46.5 million for student assessments, including additional resources to implement Assembly Bill (AB) 484 (Chapter 489/13), which revised California's student assessment system to align with new State standards

## Governor’s May Revision

On May 13, 2014, Governor Jerry Brown released his May Revisions to his 2014 Budget Proposal. The May Revisions generally take into account changes and updates in the State budget revenue projections. The Governor is projecting an estimated \$2.4 billion increase in revenues over his January projection. The Governor is treating the increase as one-time revenues related to capital gains. As a result, the Governor is proposing to use the additional revenues for one-time expenses. The Governor is planning to increase the expansion of Medi-Cal to cover 30% of the State’s population and to maintain a State “rainy day” fund and a Proposition 98 reserve.

The Governor’s May Revision proposal also addresses the CalSTRS unfunded liability. The unfunded liability totals \$74.4 billion and the Governor is proposing to address the unfunded liability over 30 years by increasing the State, employee, and employer costs. As a result of the Governor’s May Revision, the Department of Finance recalibrated the projected Cost of Living Adjustments (COLA) rates and Local Control Funding Formula (LCFF) gap percentages. The changes in the District’s CalSTRS contribution, COLA and gap rates are as follows:

	<b>2013-14 (Current)</b>	<b>2014-15 Est.</b>	<b>2015-16 Est.</b>	<b>2016-17 Est.</b>
Employer Contribution Rate	8.25%	9.5%	11.1%	12.7%
DOF LCFF Gap Funding Percentage	11.78%	28.06%	30.39%	19.50%
		<del>28.05%</del>	<del>33.95%</del>	<del>21.67%</del>
Annual COLA	1.57%	0.85%	2.19%	2.14%
		<del>0.86%</del>	<del>2.12%</del>	<del>2.30%</del>

The estimated projected impact for ESUHSD as a result of the Governor’s May Revision proposal is \$1.086 million for fiscal year 2014-15, \$2.763 million in fiscal year 2015-16, and \$4.4 million for fiscal year 2016-17. The total estimated impact for East Side over 3 years totals \$8.291 million.

## Legislative Analyst’s Office

The Legislative Analyst’s Office (LAO) reported in their overview of the Governor’s May Revision that there is considerable upside potential in State revenues next year. The LAO did not agree with the Governor’s view of the State's revenue situation. As a result, the LAO forecast reflected an increase, which is \$2.2 billion higher than the Governor’s May Revision total by \$313 million for 2013-14 and \$2.2 billion for fiscal year 2014-15. The LAO projects a stronger stock market and higher home prices, which translates into an additional \$3 billion in capital gains revenue. The increase was partially offset by a lower forecast of sales and use tax revenue.

The LAO concludes that the Governor deserves credit for taking a careful approach to State budgeting by building reserves and paying down debts and addressing the unfunded liability in the California State Teachers' Retirement System (CalSTRS).

## **State Economy**

According to the State Department of Finance (DOF), the State's economy is on the upswing. The DOF's most recent *Finance Bulletin*, dated April 2013, noted that preliminary general fund agency cash for March was \$254 million above the month's forecast of \$5.731 billion. Year-to-date general fund revenues through April are \$5 billion above the Governor's budget forecast of \$59.6 billion. The Department of Finance has indicated that there are a number of factors contributing to the growth. Personal income tax (PIT) revenues through March are \$4.6 billion above forecast. Sales and use taxes are down slightly below forecast by \$162 million, while corporate taxes and insurance are above forecast by \$189 million and \$156 million, respectively. Real estate continues to be a bright spot in the California economy, with median home prices of existing, single-family homes increasing up year-over-year.

The Employment Development Department reported that California added 41,200 nonfarm jobs in February, 2013. The State's unemployment rate fell to 9.6% in February and represents the lowest rate in over 4 years. The DOF has cited these as factors that are bolstering California's growth.

## **ESUHSD 2013-2014 Fiscal Overview**

The 2014-15 budget was developed under the new LCFF law. The District's 2014-15 budget reflects increased funding by the State and the strategic restoration of programs and services. The District has committed almost \$10 million in ongoing revenue to hire 104 new staff to support the District's Local Control Accountability Plan (LCAP) and strategic restoration efforts. The majority of the positions or 57.7 FTEs will be new certificated staff positions, such as librarians, counselors, social workers, and instructional coaches. The district is also adding 40.5 FTE's in CSEA positions, such as general support clerks, parent involvement specialist, maintenance, and information technology staff to provide additional support to the sites. The remaining positions will be provided in special education and at the District Office.

Although the District is projecting increased funding over the next 3 years, deficit spending (i.e. expenses exceeding revenues) is expected to continue. For fiscal year 2014-15, deficit spending is expected to total \$12.8 million, \$4.1 million in fiscal year 2015-16, and \$9.7 million in fiscal year 2016-17. The District is currently estimating a \$2.8 million deficit for the current fiscal year ending June 30, 2014, and an ending unrestricted fund balance of \$35.9 million. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs. The District's fiscal imbalance was precipitated by 5 years of ongoing and continuing revenue limit take-backs by the State. The District is anticipating increased revenues from the State and improved enrollment to contribute in addressing the District's ongoing deficit spending concerns.

In light of the Governor's fiscal year 2014-15 budget proposal with May Revisions and potential legislative compromise, the District is expecting revenues to improve slightly. The District's budget does reflect the elimination of all bargained savings with the exception of class size increases. The District does anticipate the transfer of \$6 million from Fund 20 Other Post Employment Benefits (OPEB) Revocable Trust and \$1.1 million from Fund 17 to provide budget augmentation. At budget adoption, the District's unrestricted reserves total \$35 million and represent 16.46% of general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves, including Fund 17, that could be used for any purpose to

fund District operations. At the present time, salary negotiation considerations have not been included in the 2014-15 adopted budget. The budget will be updated once salary negotiations have concluded.

## **Revenue Summary**

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

The Local Control Funding Formula replaces the former Revenue Limit (RL) funding model, which had been the basis of funding for California school districts for over 20 years. The local control funding model provides an equal base grant per pupil across the 4 grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our fiscal year 2014-15 base grant totals \$8,491 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free and reduced lunch eligible, English Language Learners (ELL), and Foster Youth. In addition, the LCFF provides an additional concentration grant for eligible students exceeding 55% of enrollment. At budget adoption, the district's enrollment for targeted eligible students totals an estimated 55.09%.

The District's local control base, including supplemental funding, at budget adoption totals \$193 million and represents an increase of \$14 million over fiscal year 2013-14 estimated.

### **Revenues – Federal/Other State/Other Local**

#### **Federal Revenues**

The District's Federal revenues are projected to increase slightly by \$541k in fiscal year 2014-15 as compared to the current fiscal year. Federal revenues are expected to increase as a result of Title I deferred revenue and other adjustments.

#### **Other State/Other Local**

Other State and Local revenues are estimated to decrease by \$6.9 million combined. The decline in Other State estimated at \$4.9 million is primarily due to a loss in one-time Common Core allocation. The decrease in Other Local is estimated at \$2 million and is primarily due to a reduction in MAA deferred revenue and SELPA income transferred to LCFF.

#### **Contribution to Special Education & Other Transfers**

Contributions for special education related expenses are projected to increase by an estimated \$2.1 million in fiscal year 2014-15. The increase is mainly a result of the addition of 13 new FTE in certificated and classified special education positions and other costs related to special education delivery.

## **Expenditure Summary**

The District's total estimated expenditures for fiscal year 2014-15 totals \$234 million and represents an increase of \$17.6 million from the current fiscal year. The District's certificated salaries are projected to increase by almost \$6.8 million in fiscal year 2014-15 due to the addition of 57.7 new FTEs in certificated positions and 4 new FTEs in certificated administrators related to the LCAP, strategic restoration, and step and

column increases. Classified salaries are expected to increase by \$2.5 million due to the addition of 40.5 new FTEs in classified positions and 2 new FTEs in classified management positions for LCAP, strategic restoration, routine restricted maintenance positions, and step increases. Employee benefits are expected to increase by \$6.8 million based on the increased costs for adding 104.2 new FTEs and CalSTRS increases, and related health and benefit increases. The other notable areas of expenditure increases was in books and supplies totaling \$1 million for Common Core planned expenses and operation and other contracted services at \$965k for Board election costs, information technology communication expenses, and cost of insurance.

## **Ending Balance Summary**

The adopted budget projects a 2014-15 unrestricted ending fund balance of approximately \$27.8 million. The ending fund balance is projected to decline by \$13.3 million between fiscal year 2013-14 and fiscal year 2014-15. The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses. In November 2011, the District’s Governing Board unanimously adopted a resolution to increase the District’s minimum fund balance for economic uncertainties from 3% to 6%. The increase in the District’s minimum reserve reinforces the Board’s commitment to being fiscally conservative during these uncertain times. The District’s fund balance is estimated to be 4.62% by fiscal year 2016-17 as a result of increased priorities and spending.

The District’s ending fund balance designations are as follows:

### **Designations**

Revolving Cash	\$ 2,500
Stores	\$ 179,686
Economic Uncertainty 6% (Fund 17)	\$ 12,269,958
Supplemental (LCAP)	\$ 1,863,545
Legally Restricted (Categorical)	\$ 844,559
Designated Reserve – Site Carryover	\$ 500,000
Designated Reserve – (Budget Balancing)	\$ <u>12,124,754</u>
<b><u>Total Designations</u></b>	<b>\$ <u>27,785,002</u></b>

**Reserve % - Unrestricted Reserves (including Fund 17) totals 11.39% of General Fund**

## **General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carryover provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of budget adoption, the projected restricted general fund carryover is \$844,559.



## Cafeteria Fund 61/Other Funds

The fiscal year 2014-15 budget indicates that the District's cafeteria fund will be solvent for the first time in 2 years. The Board recently approved a number of cost saving and revenue measures that were recommended by management to prevent further erosion of the fund balance and encroachment. The newly initiated measures are expected to generate over \$300k in additional revenue. The program is projected to have a slight surplus of \$27k and a projected ending fund balance of \$222k for fiscal year 2014-15. There have been no notable changes in other District funds for the 2014-15 fiscal year.

## Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, and Migrant Education students throughout the District. As part of the District's Local Control Accountability Plan, the District is planning to hire 43.7 new FTEs in social workers, counselors, instructional coaches, librarians, and parent involvement specialist to support our comprehensive and Small but Necessary Schools. In addition, the LCAP also provides services for A-G Credit Recovery and acceleration programs. The LCFF (supplemental) revenue of \$5.4 million is augmented by funds previously designated for EIA totaling \$2.7 million, which under current law must continue to support and provide supplemental services to students throughout the District. The total supplemental expenditure budget when combining both resources total \$7.5 million.

<b>Components</b>	<b>EIA (Supplemental)</b>	<b>LCFF (Supplemental)</b>	<b>Total (Supplemental)</b>
Revenues	\$2,681,032	\$5,397,600	\$8,078,632
Expenses	\$2,722,636	\$4,801,855	\$7,524,491
Net Increase (Decrease)	(\$41,604)	\$595,745	\$554,141
Beginning Balance	\$1,309,404	0	\$1,309,404
<b>Ending Balance (est.)</b>	<b>\$1,267,800</b>	<b>\$595,745</b>	<b>\$1,863,545</b>

## Multi-Year Financial Projection

The 2014-15 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the District is able to maintain its' statutory reserve throughout the forecast period. The Governor's May Revisions are currently being considered by the legislature and will be presented to the Governor for consideration. Once the Governor has adopted the State budget, the District will revise the adopted budget to reflect passage of the State budget with updated budgetary assumptions. The multi-year projections are based on assumptions listed in this binder and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS contributions, enrollment fluctuations, and other variables. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

**Multi-Year Financial Projection Summary for the General Fund:**

<b>Components</b>	<b>Base Year FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>
Revenues	\$221,462,042	\$235,300,982	\$238,856,700
Expenses	\$234,292,000	\$239,437,681	\$248,615,299
<b>Net Increase (Decrease)</b>	<b>(\$12,829,958)</b>	<b>(\$4,136,699)</b>	<b>(\$9,758,598)</b>
Other Sources/Uses	(\$600,000)	(\$600,000)	(\$600,000)
Beginning Balance	\$28,762,816	\$15,332,858	\$10,595,159
<b>Ending Balance before General Reserve</b>	<b>\$15,332,858</b>	<b>\$10,596,159</b>	<b>\$ 237,561</b>
Stores & Revolving Cash	\$ 182,186	\$ 182,186	\$ 182,186
Site Carryover	\$ 500,000	\$ 500,000	\$0
General Reserve (Fund 17)	\$ 12,269,958	\$12,392,658	\$8,649,261
LCAP/EIA (Supplemental Carryover	\$ 1,863,545	\$ 2,409,014	\$2,855,880
Legally Restricted - Categorical	\$ 844,559	\$ 559,319	\$ 149,004
Designated Reserve – Budget Balancing	<b>\$ 12,124,754</b>	<b>\$7,127,826</b>	<b>\$0</b>
<b>District Reserve %</b>	<b>11.39%</b>	<b>9.34%</b>	<b>4.62%</b>

**Final Comments**

The recommendation to the Governing Board is to adopt a positive certification for the adopted budget. This certification reflects that the District will end this year and the next 2 years with a positive ending fund balance. At the time of this writing, the Governor’s budget package has yet to be approved by the legislature or signed by the Governor. The Governor is proposing some major revisions to his original budget proposal, which many in the education community believe has undermined the efforts made so far in districts to restore programs and services and the LCAP. Once the legislature completes its review of the Governor’s May Revisions, a compromise will be provided for the Governor’s consideration. We expect the final budget to be somewhat favorable for K-12 education. In any event, the District is still expected to experience an increase in expenditures totaling between \$10 - \$12 million as a result of a reduction in the LCFF gap percentages and to support the Governor’s new CalSTRS proposal. In light of these events, the District is planning to transfer funds totaling \$6 million from Fund 20 (Other Post Employment Benefits) Revocable Trust and \$1.1 million from Fund 17 (General Reserve).

Although, the economy appears to be improving significantly and overall employment is almost back to pre-recession levels, the District is still in a deficit spending mode which continues to erode the fund balance. The District’s deficit spending is based on years of allocation shortfalls and take-backs from the State, declining enrollment, and spiraling special education costs. The State considers the fiscal crisis to be over and now districts must determine their own paths to maintaining fiscal solvency as the remaining flexibility provisions end. The District will have a projected fund balance reserve by the end of fiscal year 2016-17 of 4.62%, which will be critical in protecting the District from continued unexpected economic uncertainties.

The District is enjoying a welcomed moment to restore coveted programs, services, and staffing; however, there are cautions as the District moves forward. The District is experiencing unprecedented demand for resource restoration and salary remuneration decisions which must be made in a careful and deliberate manner. The District will be vigilant in making these choices and will continue to work collaboratively with

stakeholders to maintain fiscal balance and to determine fiscal priorities. The District will continue to review and closely monitor the factors which continue to pressure the District's budget including special education costs, charter school impacts, enrollment decline, health and benefits costs and etc.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget. We believe the Governor's budget does reflect his continued confidence in the economy; however, his proposal to address the CalSTRS unfunded liability is disconcerting for school districts. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

**Thanks to our Board, staff, parents, and stakeholders for their continued support!**

*Marcus Battle*

# **SECTION 1**

## **2014-15 Budget Development Assumptions**

# 2014-15 Budget Development Assumptions

## Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2014-15 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The District’s budgetary methodology encompassed the following assumptions for developing the Fiscal Year (FY) 2014-15 budget:

- The District took a modified zero-based budget approach whereby all budget allocations were reviewed line-by-line to determine whether the expense continued to be warranted
- The District questioned and/or validated all new requests for expenditures increases
- The District held the line on expenses and budgetary increases to the best extent possible and all budgetary increases were reviewed on a case-by-case basis – most increases were made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increased costs of debt service and for new maintenance and service agreements
- The budget includes a proportional allocation to provide supplemental services to ELL, foster youth, and low income students through the Local Control Accountability Plan (LCAP)
- The District provided a full engagement process on the budget and solicited input from all stakeholders including school sites, District departments, Cabinet, and the Community-at-Large

The financial assumptions upon which the 2014-15 budget report is based are as follows:

### **REVENUE HIGHLIGHTS**

- Overall, total revenues (i.e. restricted and unrestricted) are expected to increase by \$7.6 million over FY 2013 -14
- Local Control Funding Formula (LCFF) expected to increase by \$632 per Average Daily Attendance (ADA) with \$394.59 attributable to the LCFF base and \$237.41 for supplemental allocation
- Cost of Living Allowance (COLA) is equal to 0.85% or \$1.8 million

- Budget is based upon the new Local Control Funding Formula and is still based upon projected enrollment and Average Daily Attendance (ADA) factor. For ESUHSD, the District is projecting funding an ADA of 22,735. The State allows the District to be funded off the higher ADA for either the current year or the prior fiscal year
- Lottery (unrestricted) income is based upon a projection of \$126 per ADA
- The Governor's has not earmarked any new one-time funding for the continuation of common core implementation in his 2014-15 budget or May Revision proposal

## **EXPENDITURES**

- Overall, total expenses (i.e. restricted and unrestricted) are expected to increase by \$17.6 million over FY 2013-14
- District is adding a total of 104.2 new positions, which include 40.5 CSEA, 57.7 ESTA, 2 classified managers, and 4 certificated administrators for implementation of the Common Core and LCAP, Special Education requirements, site support, a new counselor for CCOC, and Education Center reorganization
- Previously enacted budget reductions continue; i.e. increased class size generating an estimated \$7.7 million in savings
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees
- Health and Welfare benefits are budgeted at 6% for FY 2014-15, and 8% for the next two future years
- Utilities and other expenses are projected to increase by 2 - 3%

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2014-15 Proposed Budget**  
**Budget Assumption**

Description	Statewide Assumptions	2013 / 14 Estimated Actual	2014 / 15 Proposed Budget
<b>Based on SSC Dartboard</b>			
Statutory COLA		1.565%	0.850%
LCFF Target Base		\$8,419	\$8,491
LCFF CTE		\$219	\$221
LCFF Unduplicated Count Percentage		55.09%	55.09%
LCFF Approved Funding Rate		11.78%	28.06%
LCFF Entitlement		\$179,139,837	\$193,199,615
California CPI		1.40%	2.10%
Lottery Per ADA	Unrestricted	\$124	\$126
	Restricted	\$30	\$30
<b>CSI Energy Renewal Incentive Revenue</b>		<b>\$2,663,553</b>	<b>\$2,600,000</b>
<b>Enrollment (CBEDS) Projected with NPS and Post Seniors</b>		<b>23,532</b>	<b>23,630</b>
<b>Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program</b>		<b>22,774</b>	<b>22,735</b>
		<b>285</b>	<b>285</b>
<b>Salary Step and Column % Increases:</b>			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
Addition - Teaching Position for Enrollment Proj increase by 98			3.0 FTEs
<b>New Positions Added for LCAP &amp; Re-organization</b>			
Certificated			57.70 FTEs
Classified			40.50 FTEs
Administrators			4.0 FTEs
Classified Manager			1.0 FTE
Confidential			1.0 FTE
<b>Benefits:</b>			
STRS		8.25%	9.50%
PERS		11.442%	11.771%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		1.9631%	1.9836%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		6.38%	6.00%
<b>Operations:</b>			
Board Election Cost			\$ 266,000
OPEB Debt Payment		\$ 1,979,599	\$ 2,022,505
<b>Fund Transfer in/(out):</b>			
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (4,900,000)	\$ (5,750,000)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)

# **SECTION 2**

2013-14 Estimated Actual vs.  
2014-15 Adopted Budget  
Comparative Analysis  
(General and Restricted Funds)



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund**

Categories	13/14 Second Interim			13/14 Estimated Actual			14/15 Proposed Budget			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>										
LCFF	\$166,998,072	\$6,272,344	\$173,270,416	\$179,139,837	\$0	\$179,139,837	\$193,199,615	\$0	\$193,199,615	\$14,059,778
Federal	\$181,062	\$11,378,925	\$11,559,987	\$181,062	\$11,159,861	\$11,340,923	\$181,062	\$11,701,186	\$11,882,248	\$541,325
Other State	\$4,772,189	\$10,344,489	\$15,116,678	\$4,804,194	\$8,478,874	\$13,283,068	\$4,751,060	\$3,611,019	\$8,362,079	(\$4,920,989)
Local	\$4,850,249	\$6,282,639	\$11,132,888	\$5,600,691	\$4,512,305	\$10,112,996	\$5,044,131	\$2,973,969	\$8,018,100	(\$2,094,896)
Contribute to Special Ed	(\$18,908,861)	\$18,908,861	\$0	(\$25,949,887)	\$25,949,887	\$0	(\$28,061,096)	\$28,061,096	\$0	\$0
Contribute to Transportation	(\$3,668,272)	\$3,668,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Restr Routine Maintenance	(\$4,900,000)	\$4,900,000	\$0	(\$4,900,000)	\$4,900,000	\$0	(\$5,750,000)	\$5,750,000	\$0	\$0
<b>Total Revenues</b>	<b>\$149,324,439</b>	<b>\$61,755,530</b>	<b>\$211,079,969</b>	<b>\$158,875,897</b>	<b>\$55,000,927</b>	<b>\$213,876,824</b>	<b>\$169,364,772</b>	<b>\$52,097,270</b>	<b>\$221,462,042</b>	<b>\$7,585,218</b>
<b>Expenditures</b>										
Certificated Salaries	\$85,247,904	\$19,225,215	\$104,473,119	\$85,724,207	\$18,621,623	\$104,345,830	\$91,786,402	\$19,431,789	\$111,218,190	\$6,872,360
Classified Salaries	\$16,401,482	\$10,371,968	\$26,773,450	\$18,755,635	\$8,144,624	\$26,900,259	\$20,671,233	\$8,730,992	\$29,402,226	\$2,501,967
Employee Benefits	\$40,416,153	\$13,652,524	\$54,068,677	\$42,052,127	\$12,063,383	\$54,115,510	\$47,835,793	\$13,117,532	\$60,953,325	\$6,837,815
Books & Supplies	\$1,793,112	\$5,939,508	\$7,732,620	\$2,302,013	\$4,154,355	\$6,456,368	\$2,370,891	\$5,140,712	\$7,511,603	\$1,055,235
Operation & Contracted Services	\$8,751,329	\$8,613,977	\$17,365,306	\$11,776,558	\$6,807,033	\$18,583,591	\$12,603,862	\$6,945,519	\$19,549,381	\$965,790
Capital Outlay	\$12,141	\$588,012	\$600,153	\$643,202	\$94,204	\$737,406	\$22,000	\$87,000	\$109,000	(\$628,406)
Other Outgo & ROC/P Transfer	\$3,785,454	\$101,518	\$3,886,972	\$3,785,454	\$122,808	\$3,908,262	\$3,791,219	\$143,753	\$3,934,972	\$26,710
Direct Support/Indirect Costs	(\$3,143,521)	\$2,806,775	(\$336,746)	(\$2,967,077)	\$2,635,388	(\$331,689)	(\$3,280,340)	\$2,871,138	(\$409,202)	(\$77,513)
Debt Services	\$1,979,599	\$0	\$1,979,599	\$1,979,599	\$0	\$1,979,599	\$2,022,505	\$0	\$2,022,505	\$42,906
<b>Total Expenditures</b>	<b>\$155,243,653</b>	<b>\$61,299,497</b>	<b>\$216,543,150</b>	<b>\$164,051,718</b>	<b>\$52,643,418</b>	<b>\$216,695,136</b>	<b>\$177,823,565</b>	<b>\$56,468,435</b>	<b>\$234,292,000</b>	<b>\$17,596,864</b>
Net Increase/Decrease to Fund Balance	(\$5,919,213)	\$456,033	(\$5,463,180)	(\$5,175,821)	\$2,357,509	(\$2,818,312)	(\$8,458,793)	(\$4,371,165)	(\$12,829,958)	(\$10,011,646)
<b>Other Sources / Uses</b>										
Transfer to F14, Deferred Maint.	(\$500,000)	\$0	(\$500,000)	(\$500,000)	\$0	(\$500,000)	(\$500,000)	\$0	(\$500,000)	\$0
Transfer to F67, Properties/Liabilities Insr	(\$100,000)	\$0	(\$100,000)	\$0	\$0	\$0	(\$100,000)	\$0	(\$100,000)	(\$100,000)
<b>BEGINNING BALANCE</b>	<b>\$25,819,778</b>	<b>\$2,858,215</b>	<b>\$28,677,993</b>	<b>\$25,819,778</b>	<b>\$2,858,215</b>	<b>\$28,677,993</b>	<b>\$23,547,092</b>	<b>\$5,215,724</b>	<b>\$28,762,816</b>	\$84,823
Fund Balance Transfer from Adult Ed	\$3,548,368		\$3,548,368	\$3,548,368		\$3,548,368				(\$3,548,368)
Fund Balance Adjustment to Adult Ed				(\$145,233)		(\$145,233)				\$145,233
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>\$22,848,933</b>	<b>\$3,314,248</b>	<b>\$26,163,181</b>	<b>\$23,547,092</b>	<b>\$5,215,724</b>	<b>\$28,762,816</b>	<b>\$14,488,299</b>	<b>\$844,559</b>	<b>\$15,332,858</b>	<b>(\$13,429,958)</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500	\$0
Stores	\$179,686		\$179,686	\$179,686		\$179,686	\$179,686		\$179,686	\$0
Fund 17, General Reserve	\$12,220,158		\$12,220,158	\$12,207,958		\$12,207,958	\$12,269,958		\$12,269,958	\$62,000
<b>ENDING FUND BALANCE</b>	<b>\$35,251,277</b>	<b>\$3,314,248</b>	<b>\$38,565,525</b>	<b>\$35,937,236</b>	<b>\$5,215,724</b>	<b>\$41,152,960</b>	<b>\$26,940,443</b>	<b>\$844,559</b>	<b>\$27,785,002</b>	<b>(\$13,367,958)</b>
	16.15%			16.46%			11.39%			

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund**

**Ending Fund Balance Projection**

Categories	2013/14 Estimated Actual			14/15 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$179,686		\$179,686	\$179,686		\$179,686
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000
EIA & Supplemental	\$1,309,404		\$1,309,404	\$1,863,545		\$1,863,545
Reserve for Balancing Multi-year Projection	\$21,737,688		\$21,737,688	\$12,124,754		\$12,124,754
Restricted Categorical Programs						
Common Core		\$3,977,293	\$3,977,293			\$0
Medical Reimbursement		\$713,875	\$713,875		\$609,255	\$609,255
Prop 39 Clean Energy		\$119,392	\$119,392		\$119,392	\$119,392
Restricted Lottery		\$398,925	\$398,925		\$109,673	\$109,673
EIA		\$0	\$0		\$0	\$0
Restricted Routine Maintenance		\$6,239	\$6,239		\$6,239	\$6,239
Fund 17, General Reserve	\$12,207,958		\$12,207,958	\$12,269,958		\$12,269,958
<b>ENDING FUND BALANCE</b>	<b>\$35,937,236</b>	<b>\$5,215,724</b>	<b>\$41,152,960</b>	<b>\$26,940,443</b>	<b>\$844,559</b>	<b>\$27,785,002</b>

**East Side Union High School District  
Restricted General Fund**

Categories	2013/14 Second Interim			2013/14 Estimated Actual			2014/15 Proposed Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
Revenue Limit	\$ -	\$ 6,272,344	\$ 6,272,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,317,195	\$ 4,061,730	\$ 11,378,925	\$ 7,198,131	\$ 3,961,730	\$ 11,159,861	\$ 7,444,774	\$ 4,256,412	\$ 11,701,186
Other State	\$ 8,951,259	\$ 1,393,230	\$ 10,344,489	\$ 7,085,644	\$ 1,393,230	\$ 8,478,874	\$ 2,249,309	\$ 1,361,710	\$ 3,611,019
Local	\$ 5,393,170	\$ 889,469	\$ 6,282,639	\$ 4,694,348	\$ (182,043)	\$ 4,512,305	\$ 3,082,463	\$ (108,494)	\$ 2,973,969
Interfund Transfers	\$ 8,568,272	\$ 18,908,861	\$ 27,477,133	\$ 4,900,000	\$ 25,949,887	\$ 30,849,887	\$ 5,750,000	\$ 28,061,096	\$ 33,811,096
<b>Total Revenues</b>	<b>\$ 30,229,896</b>	<b>\$ 31,525,634</b>	<b>\$ 61,755,530</b>	<b>\$ 23,878,123</b>	<b>\$ 31,122,804</b>	<b>\$ 55,000,927</b>	<b>\$ 18,526,546</b>	<b>\$ 33,570,724</b>	<b>\$ 52,097,270</b>
<b>Expenditures</b>									
Certificated Salaries	\$ 6,833,331	\$ 12,391,884	\$ 19,225,215	\$ 6,310,308	\$ 12,311,315	\$ 18,621,623	\$ 6,310,467	\$ 13,121,322	\$ 19,431,789
Classified Salaries	\$ 5,562,855	\$ 4,809,113	\$ 10,371,968	\$ 3,400,648	\$ 4,743,976	\$ 8,144,624	\$ 3,623,679	\$ 5,107,313	\$ 8,730,992
Employee Benefits	\$ 5,318,193	\$ 8,334,331	\$ 13,652,524	\$ 3,824,428	\$ 8,238,955	\$ 12,063,383	\$ 3,907,669	\$ 9,209,863	\$ 13,117,532
Books & Supplies	\$ 5,780,442	\$ 159,066	\$ 5,939,508	\$ 4,038,698	\$ 115,657	\$ 4,154,355	\$ 5,000,786	\$ 139,926	\$ 5,140,712
Operation & Contracted Services	\$ 4,595,287	\$ 4,018,690	\$ 8,613,977	\$ 2,867,134	\$ 3,939,899	\$ 6,807,033	\$ 2,925,588	\$ 4,019,931	\$ 6,945,519
Capital Outlay	\$ 588,012	\$ -	\$ 588,012	\$ 94,204	\$ -	\$ 94,204	\$ 87,000	\$ -	\$ 87,000
Other Outgo	\$ -	\$ 101,518	\$ 101,518	\$ 42,235	\$ 80,573	\$ 122,808	\$ 42,235	\$ 101,518	\$ 143,753
Direct Support/Indirect Costs	\$ 1,095,743	\$ 1,711,032	\$ 2,806,775	\$ 942,959	\$ 1,692,429	\$ 2,635,388	\$ 1,000,287	\$ 1,870,851	\$ 2,871,138
<b>Total Expenditures</b>	<b>\$ 29,773,863</b>	<b>\$ 31,525,634</b>	<b>\$ 61,299,497</b>	<b>\$ 21,520,614</b>	<b>\$ 31,122,804</b>	<b>\$ 52,643,418</b>	<b>\$ 22,897,711</b>	<b>\$ 33,570,724</b>	<b>\$ 56,468,435</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 29,773,863</b>	<b>\$ 31,525,634</b>	<b>\$ 61,299,497</b>	<b>\$ 21,520,614</b>	<b>\$ 31,122,804</b>	<b>\$ 52,643,418</b>	<b>\$ 22,897,711</b>	<b>\$ 33,570,724</b>	<b>\$ 56,468,435</b>
Net Increase/Decrease to Fund Balance	\$ 456,033	\$ -	\$ 456,033	\$ 2,357,509	\$ -	\$ 2,357,509	\$ (4,371,165)	\$ (0)	\$ (4,371,165)
<b>BEGINNING BALANCE</b>	<b>\$ 2,858,215</b>	<b>\$ -</b>	<b>\$ 2,858,215</b>	<b>\$ 2,858,215</b>	<b>\$ -</b>	<b>\$ 2,858,215</b>	<b>\$ 5,215,724</b>	<b>\$ -</b>	<b>\$ 5,215,724</b>
Net Change	\$ 456,033	\$ -	\$ 456,033	\$ 2,357,509	\$ -	\$ 2,357,509	\$ (4,371,165)	\$ (0)	\$ (4,371,165)
Fund Balance Adjustment to Unrestricted				\$ -		\$ -			
<b>ENDING BALANCE</b>	<b>\$ 3,314,248</b>	<b>\$ -</b>	<b>\$ 3,314,248</b>	<b>\$ 5,215,724</b>	<b>\$ -</b>	<b>\$ 5,215,724</b>	<b>\$ 844,559</b>	<b>\$ (0)</b>	<b>\$ 844,559</b>
Carry-overs			\$ -			\$ -			\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 3,314,248</b>	<b>\$ -</b>	<b>\$ 3,314,248</b>	<b>\$ 5,215,724</b>	<b>\$ -</b>	<b>\$ 5,215,724</b>	<b>\$ 844,559</b>	<b>\$ (0)</b>	<b>\$ 844,559</b>

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental Budget**

Categories	2013/14 Second Interim			2013/14 Estimated Actual			2014/15 Proposed Budget		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
<b>Revenues</b>									
Revenue Limit	0	0	0	2,681,032	0	2,681,032	2,681,032	5,397,600	8,078,632
Federal	0	0	0	0	0	0	0	0	0
Other State	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,681,032</b>	<b>0</b>	<b>2,681,032</b>	<b>2,681,032</b>	<b>5,397,600</b>	<b>8,078,632</b>
<b>Expenditures</b>									
Certificated Salaries	0	0	0	384,619	0	384,619	1,307,518	2,475,750	3,783,268
Classified Salaries	0	0	0	193,576	0	193,576	322,626	669,003	991,629
Employee Benefits	0	0	0	231,664	0	231,664	633,242	1,457,102	2,090,344
Books & Supplies	0	0	0	318,097	0	318,097	215,783	0	215,783
Operation & Contracted Services	0	0	0	228,991	0	228,991	243,467	200,000	443,467
Capital Outlay	0	0	0	14,681	0	14,681	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,371,628</b>	<b>0</b>	<b>1,371,628</b>	<b>2,722,636</b>	<b>4,801,855</b>	<b>7,524,491</b>
Other Sources/Uses	0	0	0	0	0	0	0	0	0
<b>Total General Fund Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,371,628</b>	<b>0</b>	<b>1,371,628</b>	<b>2,722,636</b>	<b>4,801,855</b>	<b>7,524,491</b>
Net Increase/Decrease to Fund Balance	0	0	0	1,309,404	0	1,309,404	(41,604)	595,745	554,141
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,309,404</b>	<b>0</b>	<b>1,309,404</b>
Net Change	0	0	0	1,309,404	0	1,309,404	(41,604)	595,745	554,141
Fund Balance Adjustment from Restricted									
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,309,404</b>	<b>0</b>	<b>1,309,404</b>	<b>1,267,800</b>	<b>595,745</b>	<b>1,863,545</b>
Carry-overs			0			0			0
<b>NET ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,309,404</b>	<b>0</b>	<b>1,309,404</b>	<b>1,267,800</b>	<b>595,745</b>	<b>1,863,545</b>

Note: EIA was reported under Restricted Program in 2nd Interim 2013/14

# **SECTION 3**

2014/15 – 2016/17 Enrollment  
Projections and Average Daily  
Attendance Update

## East Side Union High School District

### Enrollment/ADA Projections Through 2016/17

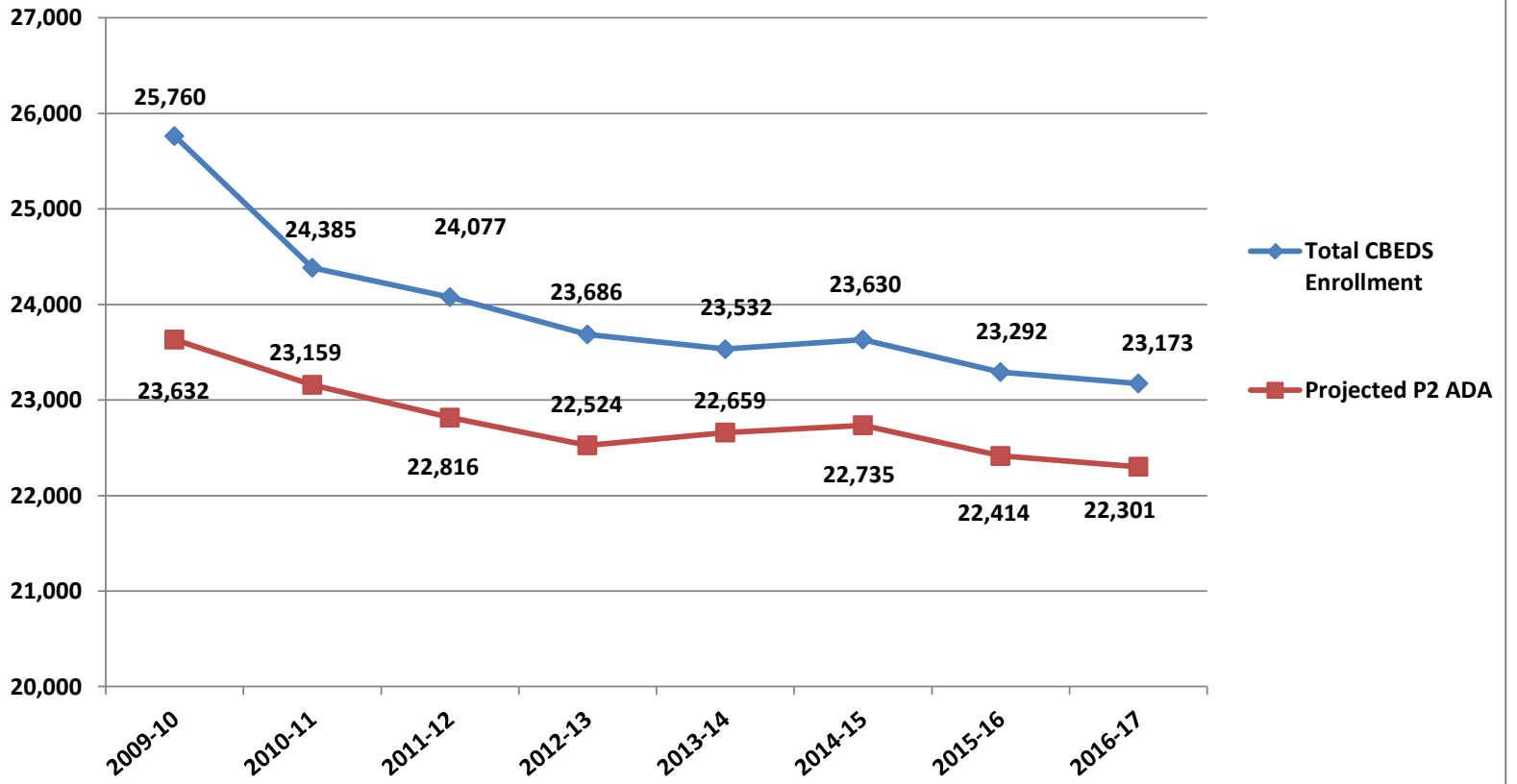
Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Grade</b>	<b>CBEDS Enrollment</b>							
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	6,180	5,930	5,962	5674	5767	6072	5725	5684
10	6,404	6,056	5,933	5961	5683	5744	6016	5660
11	6,575	6,129	6,019	5856	5999	5703	5701	5982
12	6,457	6,101	5,992	6009	5874	5841	5580	5577
Post Seniors	93	122	122	124	156	217	217	217
NPS	51	47	49	62	53	53	53	53
<b>Total CBEDS Enrollment</b>	25,760	24,385	24,077	23,686	23,532	23,630	23,292	23,173
COE Sp Ed	252	263	266	274	274	252	252	252
<b>Proj P2 ADA *</b>	23,632	23,159	22,816	22,524	22,659	22,735	22,414	22,301
<b>Enrollment to ADA %</b>	<b>91.74%</b>	<b>94.97%</b>	<b>94.76%</b>	<b>95.09%</b>	<b>95.18%</b>	<b>95.20%</b>	<b>95.20%</b>	<b>95.20%</b>

\* Including COE ADA for 2013/14 & forward

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.67%** of CBEDS enrollment.

### East Side Union High School District Enrollment / ADA Projections



# **SECTION 4**

## **2014/15 – 2016/17 Multi-Year Budget Assumptions and Budget Forecast**



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**2014-15 Proposed Budget**  
**Budget Assumption**

Description	Statewide Assumptions	2014 / 15 Proposed Budget	2015 / 16 Projection	2016 / 17 Projection
<b>Based on SSC Dartboard</b>				
Statutory COLA		0.850%	2.190%	2.140%
LCFF Target Base		\$8,491	\$8,677	\$8,863
LCFF CTE		\$221	\$226	\$230
LCFF Unduplicated Count Percentage		55.09%	55.09%	55.09%
LCFF Approved Funding Rate		28.06%	30.39%	19.50%
LCFF Entitlement		\$193,199,615	\$205,446,916	\$209,365,935
California CPI		2.10%	2.30%	2.50%
Lottery Per ADA	Unrestricted	\$126.00	\$126.00	\$126.00
	Restricted	\$30.00	\$30.00	\$30.00
CSI Energy Renewal Incentive Revenue		\$2,600,000	\$1,245,000	\$0
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,630	23,292	23,173
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,735	22,704	22,383
		285	285	285
<b>Salary Step and Column % Increases:</b>				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
<b>Negotiated Salary Increases (All Employee Groups)</b>				
Adjust - Teaching Position for Enrollment Projection		3.0 FTEs	(11.0 FTEs)	(4.0 FTEs)
<b>New Positions Added for LCAP, Re-organization &amp; RRMA</b>				
Certificated		57.70 FTEs		1.0 FTE
Classified		40.50 FTEs	15.0 FTEs	5.0 FTEs
Administrators		4.0 FTEs	1.0 FTE	
Classified Manager		1.0 FTE		1.0 FTE
Confidential		1.0 FTE		
<b>Benefits:</b>				
STRS		9.50%	11.10%	12.70%
PERS		11.771%	12.600%	15.000%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		1.9836%	1.9836%	1.9836%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		6.00%	8.00%	8.00%
<b>Operations:</b>				
Adjust Board Election Cost		\$ 266,000	\$ -	\$ 268,000
OPEB Debt Payment		\$ 2,022,505	\$ 2,062,303	\$ 2,103,993
<b>Fund Transfer in/(out):</b>				
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)	\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (5,750,000)	\$ (7,207,000)	\$ (7,485,000)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)	\$ (100,000)
Transfer from OPEB Funds (F20)			\$ 3,000,000	\$ 3,000,000
Transfer from General Reserve Fund (F17)				\$ 1,100,000

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund**

Categories	14/15 Proposed Budget			15/16 Projection			16/17 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	\$193,199,615	\$0	\$193,199,615	\$205,446,916	\$0	\$205,446,916	\$209,365,935	\$0	\$209,365,935
Federal	\$181,062	\$11,701,186	\$11,882,248	\$181,062	\$11,701,186	\$11,882,248	\$181,062	\$11,401,186	\$11,582,248
Other State	\$4,751,060	\$3,611,019	\$8,362,079	\$4,709,077	\$3,601,023	\$8,310,100	\$4,694,296	\$3,597,503	\$8,291,799
Local	\$5,044,131	\$2,973,969	\$8,018,100	\$3,691,749	\$2,969,969	\$6,661,718	\$2,446,749	\$3,069,969	\$5,516,718
Contribute to Special Ed	(\$28,061,096)	\$28,061,096	\$0	(\$29,351,758)	\$29,351,758	\$0	(\$31,049,216)	\$31,049,216	\$0
Transfer from OPEB Fund(s)				\$3,000,000	\$0	\$3,000,000	\$3,000,000	\$0	\$3,000,000
Transfer from General Reserve F17	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100,000	\$0	\$1,100,000
Transfer to Restr Routine Maintenance	(\$5,750,000)	\$5,750,000	\$0	(\$7,207,000)	\$7,207,000	\$0	(\$7,485,000)	\$7,485,000	\$0
<b>Total Revenues</b>	<b>\$169,364,772</b>	<b>\$52,097,270</b>	<b>\$221,462,042</b>	<b>\$180,470,046</b>	<b>\$54,830,936</b>	<b>\$235,300,982</b>	<b>\$182,253,826</b>	<b>\$56,602,874</b>	<b>\$238,856,700</b>
<b>Expenditures</b>									
Certificated Salaries	\$91,786,402	\$19,431,789	\$111,218,190	\$93,267,421	\$17,832,066	\$111,099,487	\$94,418,536	\$18,099,547	\$112,518,082
Classified Salaries	\$20,671,233	\$8,730,992	\$29,402,226	\$21,237,036	\$9,425,612	\$30,662,649	\$22,009,939	\$9,613,124	\$31,623,063
Employee Benefits	\$47,835,793	\$13,117,532	\$60,953,325	\$52,226,994	\$14,502,441	\$66,729,435	\$57,074,277	\$15,837,351	\$72,911,628
Books & Supplies	\$2,370,891	\$5,140,712	\$7,511,603	\$2,365,407	\$3,890,712	\$6,256,119	\$2,365,407	\$3,890,712	\$6,256,119
Operation & Contracted Services	\$12,603,862	\$6,945,519	\$19,549,381	\$12,595,008	\$6,480,197	\$19,075,204	\$13,169,726	\$6,480,197	\$19,649,923
Capital Outlay	\$22,000	\$87,000	\$109,000	\$15,000	\$6,000	\$21,000	\$15,000	\$6,000	\$21,000
Other Outgo & ROC/P Transfer	\$3,791,219	\$143,753	\$3,934,972	\$3,791,219	\$143,753	\$3,934,972	\$3,791,219	\$143,753	\$3,934,972
Direct Support/Indirect Costs	(\$3,280,340)	\$2,871,138	(\$409,202)	(\$3,238,883)	\$2,835,395	(\$403,488)	(\$3,345,987)	\$2,942,506	(\$403,481)
Debt Services	\$2,022,505	\$0	\$2,022,505	\$2,062,303	\$0	\$2,062,303	\$2,103,993	\$0	\$2,103,993
<b>Total Expenditures</b>	<b>\$177,823,565</b>	<b>\$56,468,435</b>	<b>\$234,292,000</b>	<b>\$184,321,505</b>	<b>\$55,116,176</b>	<b>\$239,437,681</b>	<b>\$191,602,109</b>	<b>\$57,013,189</b>	<b>\$248,615,299</b>
Net Increase/Decrease to Fund Balance	(\$8,458,793)	(\$4,371,165)	(\$12,829,958)	(\$3,851,459)	(\$285,240)	(\$4,136,699)	(\$9,348,283)	(\$410,315)	(\$9,758,598)
<b>Other Sources / Uses</b>									
Transfer to F14, Deferred Maint.	(\$500,000)	\$0	(\$500,000)	(\$500,000)	\$0	(\$500,000)	(\$500,000)	\$0	(\$500,000)
Transfer to F67, Properties/Liabilities Insr	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)
<b>BEGINNING BALANCE</b>	<b>\$23,547,092</b>	<b>\$5,215,724</b>	<b>\$28,762,816</b>	<b>\$14,488,299</b>	<b>\$844,559</b>	<b>\$15,332,858</b>	<b>\$10,036,840</b>	<b>\$559,319</b>	<b>\$10,596,159</b>
<b>ENDING BALANCE BEFORE RESERVE</b>	<b>\$14,488,299</b>	<b>\$844,559</b>	<b>\$15,332,858</b>	<b>\$10,036,840</b>	<b>\$559,319</b>	<b>\$10,596,159</b>	<b>\$88,557</b>	<b>\$149,004</b>	<b>\$237,561</b>
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$179,686		\$179,686	\$179,686		\$179,686	\$179,686		\$179,686
Fund 17, General Reserve	\$12,269,958		\$12,269,958	\$12,392,658		\$12,392,658	\$11,416,584		\$11,416,584
<b>ENDING FUND BALANCE</b>	<b>\$26,940,443</b>	<b>\$844,559</b>	<b>\$27,785,002</b>	<b>\$22,611,684</b>	<b>\$559,319</b>	<b>\$23,171,003</b>	<b>\$11,687,327</b>	<b>\$149,004</b>	<b>\$11,836,331</b>
	11.39%			9.34%			4.62%		

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Fund**

**Ending Fund Balance Projection**

Categories	14/15 Proposed Budget			2015/16 Projection			2016/17 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$179,686		\$179,686	\$179,686		\$179,686	\$179,686		\$179,686
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000	\$0		\$0
EIA & Supplemental	\$1,863,545		\$1,863,545	\$2,409,014		\$2,409,014	\$2,855,880		\$2,855,880
Reserve for Balancing Multi-year Projection	\$12,124,754		\$12,124,754	\$7,127,826		\$7,127,826	\$0		\$0
Restricted Categorical Programs									
Medical Reimbursement		\$609,255	\$609,255			\$0			\$0
Prop 39 Clean Energy		\$119,392	\$119,392			\$0			\$0
Restricted Lottery		\$109,673	\$109,673			\$0			\$0
EIA		\$0	\$0			\$0			\$0
Restricted Routine Maintenance		\$6,239	\$6,239		\$559,319	\$559,319		\$149,004	\$149,004
Fund 17, General Reserve	\$12,269,958		\$12,269,958	\$12,392,658		\$12,392,658	\$8,649,261		\$8,649,261
<b>ENDING FUND BALANCE</b>	<b>\$26,940,443</b>	<b>\$844,559</b>	<b>\$27,785,002</b>	<b>\$22,611,684</b>	<b>\$559,319</b>	<b>\$23,171,003</b>	<b>\$11,687,327</b>	<b>\$149,004</b>	<b>\$11,836,331</b>
Reserve Percentage	11.39%			9.34%			4.62%		

**East Side Union High School District  
Restricted General Fund**

Categories	2014/15 Proposed Budget			2015/16 Projection			2016/17 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ 7,444,774	\$ 4,256,412	\$ 11,701,186	\$ 7,444,774	\$ 4,256,412	\$ 11,701,186	\$ 7,444,774	\$ 3,956,412	\$ 11,401,186
Other State	\$ 2,249,309	\$ 1,361,710	\$ 3,611,019	\$ 2,239,313	\$ 1,361,710	\$ 3,601,023	\$ 2,235,793	\$ 1,361,710	\$ 3,597,503
Local	\$ 3,082,463	\$ (108,494)	\$ 2,973,969	\$ 3,178,463	\$ (208,494)	\$ 2,969,969	\$ 3,378,463	\$ (308,494)	\$ 3,069,969
Interfund Transfers	\$ 5,750,000	\$ 28,061,096	\$ 33,811,096	\$ 7,207,000	\$ 29,351,758	\$ 36,558,758	\$ 7,485,000	\$ 31,049,216	\$ 38,534,216
<b>Total Revenues</b>	<b>\$ 18,526,546</b>	<b>\$ 33,570,724</b>	<b>\$ 52,097,270</b>	<b>\$ 20,069,550</b>	<b>\$ 34,761,386</b>	<b>\$ 54,830,936</b>	<b>\$ 20,544,030</b>	<b>\$ 36,058,844</b>	<b>\$ 56,602,874</b>
<b>Expenditures</b>									
Certificated Salaries	\$ 6,310,467	\$ 13,121,322	\$ 19,431,789	\$ 4,513,924	\$ 13,318,142	\$ 17,832,066	\$ 4,581,633	\$ 13,517,914	\$ 18,099,547
Classified Salaries	\$ 3,623,679	\$ 5,107,313	\$ 8,730,992	\$ 4,217,153	\$ 5,208,460	\$ 9,425,612	\$ 4,301,496	\$ 5,311,629	\$ 9,613,124
Employee Benefits	\$ 3,907,669	\$ 9,209,863	\$ 13,117,532	\$ 4,505,116	\$ 9,997,325	\$ 14,502,441	\$ 4,926,067	\$ 10,911,284	\$ 15,837,351
Books & Supplies	\$ 5,000,786	\$ 139,926	\$ 5,140,712	\$ 3,750,786	\$ 139,926	\$ 3,890,712	\$ 3,750,786	\$ 139,926	\$ 3,890,712
Operation & Contracted Services	\$ 2,925,588	\$ 4,019,931	\$ 6,945,519	\$ 2,426,888	\$ 4,053,309	\$ 6,480,197	\$ 2,426,888	\$ 4,053,309	\$ 6,480,197
Capital Outlay	\$ 87,000	\$ -	\$ 87,000	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Other Outgo	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 101,518	\$ 143,753	\$ 42,235	\$ 101,518	\$ 143,753
Direct Support/Indirect Costs	\$ 1,000,287	\$ 1,870,851	\$ 2,871,138	\$ 892,688	\$ 1,942,707	\$ 2,835,395	\$ 919,241	\$ 2,023,265	\$ 2,942,506
<b>Total Expenditures</b>	<b>\$ 22,897,711</b>	<b>\$ 33,570,724</b>	<b>\$ 56,468,435</b>	<b>\$ 20,354,790</b>	<b>\$ 34,761,386</b>	<b>\$ 55,116,176</b>	<b>\$ 20,954,346</b>	<b>\$ 36,058,844</b>	<b>\$ 57,013,189</b>
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total General Fund Expenditures</b>	<b>\$ 22,897,711</b>	<b>\$ 33,570,724</b>	<b>\$ 56,468,435</b>	<b>\$ 20,354,790</b>	<b>\$ 34,761,386</b>	<b>\$ 55,116,176</b>	<b>\$ 20,954,346</b>	<b>\$ 36,058,844</b>	<b>\$ 57,013,189</b>
Net Increase/Decrease to Fund Balance	\$ (4,371,165)	\$ (0)	\$ (4,371,165)	\$ (285,240)	\$ 0	\$ (285,240)	\$ (410,316)	\$ 0	\$ (410,315)
<b>BEGINNING BALANCE</b>	<b>\$ 5,215,724</b>	<b>\$ -</b>	<b>\$ 5,215,724</b>	<b>\$ 844,559</b>	<b>\$ -</b>	<b>\$ 844,559</b>	<b>\$ 559,319</b>	<b>\$ -</b>	<b>\$ 559,319</b>
Net Change Fund Balance Adjustment to Unrestricted	\$ (4,371,165)	\$ (0)	\$ (4,371,165)	\$ (285,240)	\$ 0	\$ (285,240)	\$ (410,316)	\$ 0	\$ (410,315)
<b>ENDING BALANCE</b>	<b>\$ 844,559</b>	<b>\$ (0)</b>	<b>\$ 844,559</b>	<b>\$ 559,319</b>	<b>\$ 0</b>	<b>\$ 559,319</b>	<b>\$ 149,004</b>	<b>\$ 0</b>	<b>\$ 149,004</b>
Carry-overs			\$ -			\$ -			\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ 844,559</b>	<b>\$ (0)</b>	<b>\$ 844,559</b>	<b>\$ 559,319</b>	<b>\$ 0</b>	<b>\$ 559,319</b>	<b>\$ 149,004</b>	<b>\$ 0</b>	<b>\$ 149,004</b>

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental Budget**

Categories	2014/15 Proposed Budget			2015/16 Projection			2016/17 Projection		
	EIA	Supplemental	Combined	EIA	Supplemental	Combined	EIA	Supplemental	Combined
<b>Revenues</b>									
Revenue Limit	2,681,032	5,397,600	8,078,632	2,681,032	6,578,749	9,259,781	2,681,032	6,797,456	9,478,488
Federal	0	0	0	0	0	0	0	0	0
Other State	0	0	0	0	0	0	0	0	0
Local	0	0	0	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,681,032</b>	<b>5,397,600</b>	<b>8,078,632</b>	<b>2,681,032</b>	<b>6,578,749</b>	<b>9,259,781</b>	<b>2,681,032</b>	<b>6,797,456</b>	<b>9,478,488</b>
<b>Expenditures</b>									
Certificated Salaries	1,307,518	2,475,750	3,783,268	1,327,131	3,288,446	4,615,577	1,347,038	3,337,773	4,684,811
Classified Salaries	322,626	669,003	991,629	201,508	682,383	883,891	205,538	696,031	901,569
Employee Benefits	633,242	1,457,102	2,090,344	667,625	1,929,218	2,596,843	722,431	2,104,811	2,827,242
Books & Supplies	215,783	0	215,783	209,500	0	209,500	209,500	0	209,500
Operation & Contracted Services	243,467	200,000	443,467	208,500	200,000	408,500	208,500	200,000	408,500
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,722,636</b>	<b>4,801,855</b>	<b>7,524,491</b>	<b>2,614,264</b>	<b>6,100,047</b>	<b>8,714,311</b>	<b>2,693,007</b>	<b>6,338,615</b>	<b>9,031,622</b>
Other Sources/Uses	0	0	0	0	0	0	0	0	0
<b>Total General Fund Expenditures</b>	<b>2,722,636</b>	<b>4,801,855</b>	<b>7,524,491</b>	<b>2,614,264</b>	<b>6,100,047</b>	<b>8,714,311</b>	<b>2,693,007</b>	<b>6,338,615</b>	<b>9,031,622</b>
Net Increase/Decrease to Fund Balance	(41,604)	595,745	554,141	66,768	478,702	545,470	(11,975)	458,841	446,866
<b>BEGINNING BALANCE</b>	<b>1,309,404</b>	<b>0</b>	<b>1,309,404</b>	<b>1,267,800</b>	<b>595,745</b>	<b>1,863,545</b>	<b>1,334,568</b>	<b>1,074,446</b>	<b>2,409,014</b>
Net Change	(41,604)	595,745	554,141	66,768	478,702	545,470	(11,975)	458,841	446,866
Fund Balance Adjustment from Restricted									
<b>ENDING BALANCE</b>	<b>1,267,800</b>	<b>595,745</b>	<b>1,863,545</b>	<b>1,334,568</b>	<b>1,074,446</b>	<b>2,409,014</b>	<b>1,322,593</b>	<b>1,533,288</b>	<b>2,855,880</b>
Carry-overs			0			0			0
<b>NET ENDING BALANCE</b>	<b>1,267,800</b>	<b>595,745</b>	<b>1,863,545</b>	<b>1,334,568</b>	<b>1,074,446</b>	<b>2,409,014</b>	<b>1,322,593</b>	<b>1,533,288</b>	<b>2,855,880</b>

# **SECTION 5**

## **Other Funds**

## **East Side Union High School District**

### **2014/15 Proposed Budget– Other Funds**

#### **Adult Ed Fund – 11**

This fund is primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is used only for Federal and other State Adult Ed programs. The general Adult Ed program has budgeted in General Fund as part of the State's new Local Control Funding Formula (LCFF). 2014/15 year ending fund balance has projected to be \$232 thousand.

#### **Child Development Fund – 12**

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance.

#### **Deferred Maintenance Fund – 14**

The State has funded Deferred Maintenance and other prior Tier III program in the State's new Local Control Funding Formula (LCFF). The District keeps F14 as designation for Deferred Maintenance and continue to set-aside \$500 thousand each year to reserve for future deferred maintenance projects. In addition, the District has \$7 million in Fund 35 which could also be used to support deferred maintenance requirements and emergency capital improvement.

#### **General Reserve Fund for Other Than Capital Outlay Projects – 17**

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is projected to have a balance of \$12.2 million by the end of 2014/15.

#### **OPEB with Revocable Trust Fund – 20**

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The fund is projected to have a balance of \$6.0 million by the year end of 2014/15.

#### **Building Fund – 21**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The fund is projected to have a balance of \$5.3 million by the year end of 2014/15.

#### **Building Fund – 23**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The fund is projected to have a balance of \$2.2 million by the year end of 2014/15.

### **Building Fund – 24**

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure I in November 2012. The District only sold the first series of \$20 million bond in November 2013. The fund is projected to have a balance of \$1.4 million by the year end of 2014/15.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$4.6 million by the year end of 2014/15.

### **County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. By the year end of 2014/15 the fund is projected to have a balance of \$7 million which has been set-aside to support deferred maintenance projects and emergency capital improvements.

### **Special Reserve – Capital Project Fund – 40**

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is projected to have a balance of \$1,569 by the year end of 2014/15.

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales. The program is operating at full efficiency. Starting 2014/15 Child Nutrition Service Program not only offers free meals to all eligible free meal students but also offers free meals to eligible reduced price meal students. The District has 51.03% or 12,009 Free and Reduce students eligible as certified in February 2014 CalPads. The fund is projected to have a balance of \$222 thousand by the year end of 2014/15.

### **Self Insurance Fund for Property & Liability – 67**

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$610 thousand by the year end of 2014/15.

### **Self Insurance Fund for Dental and UAS Medical – 68**

The fund is used to separate moneys received for self-insurance activities related to dental and UAS (PPO) medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. By the year end of 2014/15 the fund is projected to have a balance of \$4.4 million which is held by the insurance companies to pay claims.



**OPEB with Irrevocable Trust Fund – 71**

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust which is managed by an outside fiscal agent. Any postemployment benefit expenditures have to be paid directly to the vendors by the trust holder. The fund is projected to have a balance of \$30.6 million by the year end of 2014/15.

**Scholarship Fund – 73**

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is projected to have a balance of \$714.6 thousand by the year end of 2014/15.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Federal	\$ 687,631	\$ 687,631	\$ -
Other State	\$ 329,386	\$ 369,694	\$ 40,308
Local	\$ -	\$ -	\$ -
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,017,017</b>	<b>\$ 1,057,325</b>	<b>\$ 40,308</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 423,174	\$ 449,099	\$ 25,925
Classified Salaries	\$ 150,203	\$ 155,748	\$ 5,545
Employee Benefits	\$ 223,154	\$ 232,061	\$ 8,907
Books & Supplies	\$ 79,994	\$ 101,440	\$ 21,446
Operation & Contracted Services	\$ 61,608	\$ 69,784	\$ 8,176
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 16,257	\$ 24,693	\$ 8,436
Transfer to General Fund	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 954,390</b>	<b>\$ 1,032,825</b>	<b>\$ 78,435</b>
Net Increase/Decrease to Fund Balance	\$ 62,627	\$ 24,500	\$ (38,127)
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 207,860</b>	<b>\$ 207,860</b>
<b>Fund Balance Adjustment from GF</b>	<b>\$ 145,233</b>	<b>\$ -</b>	<b>\$ (145,233)</b>
Net Change	\$ 62,627	\$ 24,500	\$ (38,127)
<b>ENDING BALANCE</b>	<b>\$ 207,860</b>	<b>\$ 232,360</b>	<b>\$ 24,500</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Federal	\$ 641,842	\$ 638,883	\$ (2,959)
Other State	\$ 798,947	\$ 798,947	\$ -
Local	\$ 31,366	\$ 42,000	\$ 10,634
Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,472,155</b>	<b>\$ 1,479,830</b>	<b>\$ 7,675</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 430,450	\$ 428,397	\$ (2,053)
Classified Salaries	\$ 427,364	\$ 459,226	\$ 31,862
Employee Benefits	\$ 564,587	\$ 554,727	\$ (9,860)
Books & Supplies	\$ 21,841	\$ 15,000	\$ (6,841)
Contracted Services	\$ 27,913	\$ 22,480	\$ (5,433)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Transfer to General Fund	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,472,155</b>	<b>\$ 1,479,830</b>	<b>\$ 7,675</b>
Net Increase/Decrease to Fund Balance	\$ -	\$ -	\$ -
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change	\$ -	\$ -	\$ -
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Deferred Maintenance**  
**Fund - F14**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 975	\$ 950	\$ (25)
Other Authorized Transfers	\$ 500,000	\$ 500,000	\$ -
<b>Total Revenues</b>	<b>\$ 500,975</b>	<b>\$ 500,950</b>	<b>\$ (25)</b>
<b>Expenditures</b>			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 6,402	\$ 200,000	\$ 193,598
Contracted Services	\$ 10,000	\$ 230,000	\$ 220,000
Capital Outlay	\$ 171,944	\$ 70,000	\$ (101,944)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 188,346</b>	<b>\$ 500,000</b>	<b>\$ 311,654</b>
Net Increase/Decrease to Fund Balance	\$ 312,629	\$ 950	\$ (311,679)
<b>BEGINNING BALANCE</b>	<b>\$ 163,194</b>	<b>\$ 475,823</b>	<b>\$ 312,629</b>
Net Change	\$ 312,629	\$ 950	\$ (311,679)
<b>ENDING BALANCE</b>	<b>\$ 475,823</b>	<b>\$ 476,773</b>	<b>\$ 950</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**General Reserve**  
**Fund - 17**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 52,800	\$ 62,000	\$ 9,200
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 52,800</b>	<b>\$ 62,000</b>	<b>\$ 9,200</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 52,800	\$ 62,000	\$ 9,200
<b>BEGINNING BALANCE</b>	<b>\$ 12,155,158</b>	<b>\$ 12,207,958</b>	<b>\$ 52,800</b>
Net Change	\$ 52,800	\$ 62,000	\$ 9,200
<b>ENDING BALANCE</b>	<b>\$ 12,207,958</b>	<b>\$ 12,269,958</b>	<b>\$ 62,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB - Revocable Trust**  
**Fund - 20**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 24,860	\$ 25,200	\$ 340
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 24,860</b>	<b>\$ 25,200</b>	<b>\$ 340</b>
<b>Expenditures</b>			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 24,860	\$ 25,200	\$ 340
<b>BEGINNING BALANCE</b>	<b>\$ 5,943,955</b>	<b>\$ 5,968,815</b>	<b>\$ 24,860</b>
Net Change	\$ 24,860	\$ 25,200	\$ 340
<b>ENDING BALANCE</b>	<b>\$ 5,968,815</b>	<b>\$ 5,994,015</b>	<b>\$ 25,200</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**

**Fund - 21**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 132,113	\$ 125,050	\$ (7,063)
Other Sources/Uses	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 132,113</b>	<b>\$ 125,050</b>	<b>\$ (7,063)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 155,200	\$ 172,021	\$ 16,821
Employee Benefits	\$ 71,981	\$ 79,241	\$ 7,260
Books & Supplies	\$ 45,000	\$ 125,000	\$ 80,000
Contracted Services	\$ 352,750	\$ 2,066,000	\$ 1,713,250
Capital Outlay	\$ 2,847,000	\$ 21,100,000	\$ 18,253,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,471,931</b>	<b>\$ 23,542,262</b>	<b>\$ 20,070,331</b>
Net Increase/Decrease to Fund Balance	\$ (3,339,818)	\$ (23,417,212)	\$ (20,077,394)
<b>BEGINNING BALANCE</b>	<b>\$ 32,074,964</b>	<b>\$ 28,735,146</b>	<b>\$ (3,339,818)</b>
Net Change	\$ (3,339,818)	\$ (23,417,212)	\$ (20,077,394)
<b>ENDING BALANCE</b>	<b>\$ 28,735,146</b>	<b>\$ 5,317,934</b>	<b>\$ (23,417,212)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure E)**  
**Fund - 23**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 365,000	\$ 380,040	\$ 15,040
Other Sources/Uses	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 365,000</b>	<b>\$ 380,040</b>	<b>\$ 15,040</b>
<b>Expenditures</b>			
Classified Salaries	\$ 1,119,000	\$ 1,275,259	\$ 156,259
Employee Benefits	\$ 525,336	\$ 610,590	\$ 85,254
Books & Supplies	\$ 3,581,665	\$ 3,270,000	\$ (311,665)
Contracted Services	\$ 3,537,395	\$ 5,320,900	\$ 1,783,505
Capital Outlay	\$ 26,674,364	\$ 50,200,000	\$ 23,525,636
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 35,437,760</b>	<b>\$ 60,676,749</b>	<b>\$ 25,238,989</b>
Net Increase/Decrease to Fund Balance	\$ (35,072,760)	\$ (60,296,709)	\$ (25,223,949)
<b>BEGINNING BALANCE</b>	<b>\$ 97,536,035</b>	<b>\$ 62,463,275</b>	<b>\$ (35,072,760)</b>
Net Change	\$ (35,072,760)	\$ (60,296,709)	\$ (25,223,949)
<b>ENDING BALANCE</b>	<b>\$ 62,463,275</b>	<b>\$ 2,166,566</b>	<b>\$ (60,296,709)</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 48,500	\$ 78,000	\$ 29,500
Other Sources/Uses	\$ 20,000,000	\$ -	\$ (20,000,000)
<b>Total Revenues</b>	<b>\$ 20,048,500</b>	<b>\$ 78,000</b>	<b>\$ (19,970,500)</b>
<b>Expenditures</b>			
Classified Salaries	\$ 24,569	\$ 41,957	\$ 17,388
Employee Benefits	\$ 14,233	\$ 25,830	\$ 11,597
Books & Supplies	\$ 102,000	\$ 180,000	\$ 78,000
Contracted Services	\$ 350,000	\$ 4,557,500	\$ 4,207,500
Capital Outlay	\$ 1,100,000	\$ 12,195,000	\$ 11,095,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,590,802</b>	<b>\$ 17,000,287</b>	<b>\$ 15,409,485</b>
Net Increase/Decrease to Fund Balance	\$ 18,457,698	\$ (16,922,287)	\$ (35,379,985)
<b>BEGINNING BALANCE</b>	<b>\$ (145,479)</b>	<b>\$ 18,312,219</b>	<b>\$ 18,457,698</b>
Net Change	\$ 18,457,698	\$ (16,922,287)	\$ (35,379,985)
<b>ENDING BALANCE</b>	<b>\$ 18,312,219</b>	<b>\$ 1,389,932</b>	<b>\$ (16,922,287)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Other State	\$ -	\$ -	\$ -
Local	\$ 2,087,850	\$ 1,822,000	\$ (265,850)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,087,850</b>	<b>\$ 1,822,000</b>	<b>\$ (265,850)</b>
<b>Expenditures</b>			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 45,880	\$ 1,000	\$ (44,880)
Operation and Contracted Services	\$ 313,015	\$ 475,000	\$ 161,985
Capital Outlay	\$ 52,000	\$ 2,720,000	\$ 2,668,000
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 410,895</b>	<b>\$ 3,196,000</b>	<b>\$ 2,785,105</b>
Net Increase/Decrease to Fund Balance	\$ 1,676,955	\$ (1,374,000)	\$ (3,050,955)
<b>BEGINNING BALANCE</b>	<b>\$ 4,310,763</b>	<b>\$ 5,987,718</b>	<b>\$ 1,676,955</b>
Net Change	\$ 1,676,955	\$ (1,374,000)	\$ (3,050,955)
<b>ENDING BALANCE</b>	<b>\$ 5,987,718</b>	<b>\$ 4,613,718</b>	<b>\$ (1,374,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**County School Facilities**  
**Fund - 35**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Other State Revenue	\$ -	\$ -	\$ -
Local	\$ 52,000	\$ 50,000	\$ (2,000)
<b>Total Revenues</b>	<b>\$ 52,000</b>	<b>\$ 50,000</b>	<b>\$ (2,000)</b>
<b>Expenditures</b>			
Books and Supplies	\$ 81,210	\$ -	\$ (81,210)
Contracted Services & Operating Exp	\$ 100,000	\$ 500,000	\$ 400,000
Capital Outlay	\$ 170,000	\$ 4,000,000	\$ 3,830,000
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 351,210</b>	<b>\$ 4,500,000</b>	<b>\$ 4,230,000</b>
Net Increase/Decrease to Fund Balance	\$ (299,210)	\$ (4,450,000)	\$ (4,232,000)
<b>BEGINNING BALANCE</b>	<b>\$ 11,703,023</b>	<b>\$ 11,403,813</b>	<b>\$ (299,210)</b>
Net Change	\$ (299,210)	\$ (4,450,000)	\$ (4,232,000)
<b>ENDING BALANCE</b>	<b>\$ 11,403,813</b>	<b>\$ 6,953,813</b>	<b>\$ (4,531,210)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Special Reserve - Capital Outlay Projects**  
**Fund - 40**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 8	\$ 10	\$ 2
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 8</b>	<b>\$ 10</b>	<b>\$ 2</b>
<b>Expenditures</b>			
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Increase/Decrease to Fund Balance	\$ 8	\$ 10	\$ 2
<b>BEGINNING BALANCE</b>	<b>\$ 1,551</b>	<b>\$ 1,559</b>	<b>\$ 8</b>
Net Change	\$ 8	\$ 10	\$ 2
<b>ENDING BALANCE</b>	<b>\$ 1,559</b>	<b>\$ 1,569</b>	<b>\$ 10</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Federal	\$ 3,555,531	\$ 4,657,487	\$ 1,101,956
Other State	\$ 311,406	\$ 453,025	\$ 141,619
Local	\$ 2,222,187	\$ 2,059,304	\$ (162,883)
Other Authorized Interfund Transfer	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 6,089,124</b>	<b>\$ 7,169,816</b>	<b>\$ 1,080,692</b>
<b>Expenditures</b>			
Classified Salaries	\$ 2,390,336	\$ 2,699,851	\$ 309,515
Employee Benefits	\$ 1,511,457	\$ 1,592,296	\$ 80,839
Books & Supplies	\$ 1,993,993	\$ 2,396,016	\$ 402,023
Contracted Services	\$ 44,557	\$ 69,464	\$ 24,907
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 315,432	\$ 384,509	\$ 69,077
<b>Total Expenditures</b>	<b>\$ 6,255,775</b>	<b>\$ 7,142,136</b>	<b>\$ 886,361</b>
Net Increase/Decrease to Fund Balance	\$ (166,651)	\$ 27,680	\$ 194,331
<b>BEGINNING BALANCE</b>	<b>\$ 361,293</b>	<b>\$ 194,642</b>	<b>\$ (166,651)</b>
Net Change	\$ (166,651)	\$ 27,680	\$ 194,331
<b>ENDING BALANCE</b>	<b>\$ 194,642</b>	<b>\$ 222,322</b>	<b>\$ 27,680</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 928,244	\$ 200,000	\$ (728,244)
Other Authorized Transfers	\$ -	\$ 100,000	\$ 100,000
<b>Total Revenues</b>	<b>\$ 928,244</b>	<b>\$ 300,000</b>	<b>\$ (628,244)</b>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 66,500	\$ 32,000	\$ (34,500)
Contracted Services	\$ 423,500	\$ 390,000	\$ (33,500)
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 490,000</b>	<b>\$ 422,000</b>	<b>\$ (68,000)</b>
Net Increase/Decrease to Fund Balance	\$ 438,244	\$ (122,000)	\$ (560,244)
<b>BEGINNING BALANCE</b>	<b>\$ 293,798</b>	<b>\$ 732,042</b>	<b>\$ 438,244</b>
Net Change	\$ 438,244	\$ (122,000)	\$ (560,244)
<b>ENDING BALANCE</b>	<b>\$ 732,042</b>	<b>\$ 610,042</b>	<b>\$ (122,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 3,180,293	\$ 3,146,832	\$ (33,461)
Other Authorized Transfers	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,180,293</b>	<b>\$ 3,146,832</b>	<b>\$ (33,461)</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,333,276	\$ 3,146,832	\$ (186,444)
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,333,276</b>	<b>\$ 3,146,832</b>	<b>\$ (186,444)</b>
Net Increase/Decrease to Fund Balance	\$ (152,983)	\$ -	\$ 152,983
<b>BEGINNING BALANCE</b>	<b>\$ 4,575,658</b>	<b>\$ 4,422,675</b>	<b>\$ (152,983)</b>
Net Change	\$ (152,983)	\$ -	\$ 152,983
<b>ENDING BALANCE</b>	<b>\$ 4,422,675</b>	<b>\$ 4,422,675</b>	<b>\$ -</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 3,825,000	\$ 2,950,000	\$ (875,000)
Other Revenues Sources	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,825,000</b>	<b>\$ 2,950,000</b>	<b>\$ (875,000)</b>
<b>Expenditures</b>			
Contracted Services	\$ 35,924	\$ 33,500	\$ (2,424)
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 35,924</b>	<b>\$ 33,500</b>	<b>\$ (2,424)</b>
Net Increase/Decrease to Fund Balance	\$ 3,789,076	\$ 2,916,500	\$ (872,576)
<b>BEGINNING BALANCE</b>	<b>\$ 23,948,324</b>	<b>\$ 27,737,400</b>	<b>\$ 3,789,076</b>
Net Change	\$ 3,789,076	\$ 2,916,500	\$ (872,576)
<b>ENDING BALANCE</b>	<b>\$ 27,737,400</b>	<b>\$ 30,653,900</b>	<b>\$ 2,916,500</b>



# EAST SIDE UNION HIGH SCHOOL DISTRICT

## Scholarship Fund

### Fund - 73

Categories	2013/14 Estimated Actual	2014/15 Proposed Budget	Variance
<b>Revenues</b>			
Local	\$ 89,250	\$ 62,000	\$ (27,250)
<b>Total Revenues</b>	<b>\$ 89,250</b>	<b>\$ 62,000</b>	<b>\$ (27,250)</b>
<b>Expenditures</b>			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 36,346	\$ 42,000	\$ 5,654
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 36,346</b>	<b>\$ 42,000</b>	<b>\$ 5,654</b>
Net Increase/Decrease to Fund Balance	\$ 52,904	\$ 20,000	\$ (32,904)
<b>BEGINNING BALANCE</b>	<b>\$ 641,692</b>	<b>\$ 694,596</b>	<b>\$ 52,904</b>
Net Change	\$ 52,904	\$ 20,000	\$ (32,904)
<b>ENDING BALANCE</b>	<b>\$ 694,596</b>	<b>\$ 714,596</b>	<b>\$ 20,000</b>

# **SECTION 6**

## **SACS Reporting Forms**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

**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: 830 N. Capitol Ave. San Jose, CA 95133  
Date: June 16, 2014

Place: 830 N. Capitol Ave. San Jose, CA  
Date: June 05, 2014  
Time: 08:00 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: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhsd.org

**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	

CRITERIA AND STANDARDS (continued)			Met	Not Met
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	

SUPPLEMENTAL INFORMATION			No	Yes
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>			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the 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:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
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:	Jun 19, 2014	
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>			No	Yes
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:

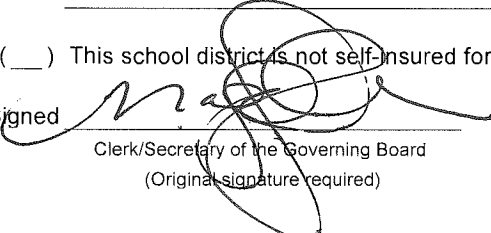
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Santa Clara County Schools' Insurance Group

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 19, 2014

For additional information on this certification, please contact:

Name: Karen Poon

Title: Director of Finance

Telephone: 408-347-5220

E-mail: poonk@esuhsd.org



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Estimated Actuals	2014-15 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	179,139,837.00	0.00	179,139,837.00	193,199,615.00	0.00	193,199,615.00	7.8%
2) Federal Revenue		8100-8299	181,062.00	11,159,861.00	11,340,923.00	181,062.00	11,701,186.00	11,882,248.00	4.8%
3) Other State Revenue		8300-8599	4,804,194.00	8,478,874.00	13,283,068.00	4,751,060.00	3,611,019.00	8,362,079.00	-37.0%
4) Other Local Revenue		8600-8799	5,600,691.00	4,512,305.00	10,112,996.00	5,044,131.00	2,973,969.00	8,018,100.00	-20.7%
5) TOTAL, REVENUES			189,725,784.00	24,151,040.00	213,876,824.00	203,175,868.00	18,286,174.00	221,462,042.00	3.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	85,724,207.00	18,621,624.00	104,345,831.00	91,786,402.00	19,431,789.00	111,218,191.00	6.6%
2) Classified Salaries		2000-2999	18,755,635.00	8,144,624.00	26,900,259.00	20,671,234.00	8,730,993.00	29,402,227.00	9.3%
3) Employee Benefits		3000-3999	42,052,127.00	12,063,380.00	54,115,507.00	47,835,792.00	13,117,532.00	60,953,324.00	12.6%
4) Books and Supplies		4000-4999	2,302,013.00	4,154,353.00	6,456,366.00	2,370,891.00	5,140,711.00	7,511,602.00	16.3%
5) Services and Other Operating Expenditures		5000-5999	11,776,558.00	6,807,037.00	18,583,595.00	12,603,862.00	6,945,519.00	19,549,381.00	5.2%
6) Capital Outlay		6000-6999	643,202.00	94,204.00	737,406.00	22,000.00	87,000.00	109,000.00	-85.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,765,053.00	122,808.00	5,887,861.00	5,813,724.00	143,753.00	5,957,477.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,967,077.00)	2,635,388.00	(331,689.00)	(3,280,340.00)	2,871,138.00	(409,202.00)	23.4%
9) TOTAL, EXPENDITURES			164,051,718.00	52,643,418.00	216,695,136.00	177,823,565.00	56,468,435.00	234,292,000.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,674,066.00	(28,492,378.00)	(2,818,312.00)	25,352,303.00	(38,182,261.00)	(12,829,958.00)	355.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	600,000.00	0.00	600,000.00	20.0%
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	(30,849,887.00)	30,849,887.00	0.00	(33,811,096.00)	33,811,096.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,349,887.00)	30,849,887.00	(500,000.00)	(34,411,096.00)	33,811,096.00	(600,000.00)	20.0%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,675,821.00)	2,357,509.00	(3,318,312.00)	(9,058,793.00)	(4,371,165.00)	(13,429,958.00)	304.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,001,963.12	2,858,217.86	28,860,180.98	23,729,277.12	5,215,726.86	28,945,003.98	0.3%
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)			26,001,963.12	2,858,217.86	28,860,180.98	23,729,277.12	5,215,726.86	28,945,003.98	0.3%
d) Other Restatements		9795	3,403,135.00	0.00	3,403,135.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,405,098.12	2,858,217.86	32,263,315.98	23,729,277.12	5,215,726.86	28,945,003.98	-10.3%
2) Ending Balance, June 30 (E + F1e)			23,729,277.12	5,215,726.86	28,945,003.98	14,670,484.12	844,561.86	15,515,045.98	-46.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	179,686.00	0.00	179,686.00	179,686.00	0.00	179,686.00	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	5,215,727.24	5,215,727.24	0.00	844,562.24	844,562.24	-83.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	23,547,091.12	(0.38)	23,547,090.74	14,488,298.12	(0.38)	14,488,297.74	-38.5%

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	81,108,641.00	0.00	81,108,641.00	95,227,594.00	0.00	95,227,594.00	17.4%
Education Protection Account State Aid - Current Year		8012	25,223,915.00	0.00	25,223,915.00	25,181,351.00	0.00	25,181,351.00	-0.2%
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	567,851.00	0.00	567,851.00	567,851.00	0.00	567,851.00	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	73,479,363.00	0.00	73,479,363.00	73,479,363.00	0.00	73,479,363.00	0.0%
Unsecured Roll Taxes		8042	6,845,847.00	0.00	6,845,847.00	6,845,847.00	0.00	6,845,847.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,717,000.00	0.00	2,717,000.00	2,717,000.00	0.00	2,717,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	575,000.00	0.00	575,000.00	575,000.00	0.00	575,000.00	0.0%
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>190,517,617.00</b>	<b>0.00</b>	<b>190,517,617.00</b>	<b>204,594,006.00</b>	<b>0.00</b>	<b>204,594,006.00</b>	<b>7.4%</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	(11,377,780.00)	0.00	(11,377,780.00)	(11,394,391.00)	0.00	(11,394,391.00)	0.1%
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>179,139,837.00</b>	<b>0.00</b>	<b>179,139,837.00</b>	<b>193,199,615.00</b>	<b>0.00</b>	<b>193,199,615.00</b>	<b>7.8%</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	3,675,921.00	3,675,921.00	0.00	3,978,201.00	3,978,201.00	8.2%
Special Education Discretionary Grants		8182	0.00	285,809.00	285,809.00	0.00	278,211.00	278,211.00	-2.7%
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		3,420,804.00	3,420,804.00		3,960,324.00	3,960,324.00	15.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		914,164.00	914,164.00		713,842.00	713,842.00	-21.9%
NCLB: Title III, Immigrant Education Program	4201	8290		13,032.00	13,032.00		75,589.00	75,589.00	480.0%

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		301,551.00	301,551.00		367,038.00	367,038.00	21.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		287,203.00	287,203.00		324,087.00	324,087.00	12.8%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		623,368.00	623,368.00		569,584.00	569,584.00	-8.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	181,062.00	1,638,009.00	1,819,071.00	181,062.00	1,434,310.00	1,615,372.00	-11.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>181,062.00</b>	<b>11,159,861.00</b>	<b>11,340,923.00</b>	<b>181,062.00</b>	<b>11,701,186.00</b>	<b>11,882,248.00</b>	<b>4.8%</b>
<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		0.00	0.00		0.00	0.00	0.0%
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	1,260,812.00	0.00	1,260,812.00	1,260,812.00	0.00	1,260,812.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,513,546.00	963,537.00	4,477,083.00	3,460,412.00	823,908.00	4,284,320.00	-4.3%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		308,944.00	308,944.00		308,944.00	308,944.00	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		9,600.00	9,600.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		4,760,001.00	4,760,001.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	29,836.00	2,436,792.00	2,466,628.00	29,836.00	2,478,167.00	2,508,003.00	1.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,804,194.00</b>	<b>8,478,874.00</b>	<b>13,283,068.00</b>	<b>4,751,060.00</b>	<b>3,611,019.00</b>	<b>8,362,079.00</b>	<b>-37.0%</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>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	752,976.00	0.00	752,976.00	752,976.00	0.00	752,976.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	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	188,155.00	0.00	188,155.00	188,155.00	0.00	188,155.00	0.0%
Interest		8660	127,500.00	0.00	127,500.00	125,000.00	0.00	125,000.00	-2.0%
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	365,127.00	0.00	365,127.00	428,000.00	0.00	428,000.00	17.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	525,000.00	0.00	525,000.00	475,000.00	0.00	475,000.00	-9.5%
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	42,235.00	42,235.00	0.00	42,235.00	42,235.00	0.0%
All Other Local Revenue		8699	3,641,933.00	4,865,113.00	8,507,046.00	3,075,000.00	3,253,228.00	6,328,228.00	-25.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		(395,043.00)	(395,043.00)		(321,494.00)	(321,494.00)	-18.8%
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>5,600,691.00</b>	<b>4,512,305.00</b>	<b>10,112,996.00</b>	<b>5,044,131.00</b>	<b>2,973,969.00</b>	<b>8,018,100.00</b>	<b>-20.7%</b>
<b>TOTAL, REVENUES</b>			<b>189,725,784.00</b>	<b>24,151,040.00</b>	<b>213,876,824.00</b>	<b>203,175,868.00</b>	<b>18,286,174.00</b>	<b>221,462,042.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-16 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	72,685,956.00	9,895,518.00	82,581,474.00	74,212,378.00	10,240,401.00	84,452,779.00	2.3%
Certificated Pupil Support Salaries		1200	2,437,472.00	2,150,080.00	4,587,552.00	5,294,370.00	1,677,602.00	6,971,972.00	52.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,985,614.00	459,955.00	6,445,569.00	6,524,869.00	597,527.00	7,122,396.00	10.5%
Other Certificated Salaries		1900	4,615,165.00	6,116,071.00	10,731,236.00	5,754,785.00	6,916,259.00	12,671,044.00	18.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>85,724,207.00</b>	<b>18,621,624.00</b>	<b>104,345,831.00</b>	<b>91,786,402.00</b>	<b>19,431,789.00</b>	<b>111,218,191.00</b>	<b>6.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	367,459.00	4,751,672.00	5,119,131.00	374,808.00	5,137,924.00	5,512,732.00	7.7%
Classified Support Salaries		2200	6,184,635.00	1,834,594.00	8,019,229.00	6,308,328.00	2,249,488.00	8,557,816.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	1,427,995.00	187,630.00	1,615,625.00	1,582,335.00	143,831.00	1,726,166.00	6.8%
Clerical, Technical and Office Salaries		2400	8,211,203.00	717,326.00	8,928,529.00	9,067,600.00	737,433.00	9,805,033.00	9.8%
Other Classified Salaries		2900	2,564,343.00	653,402.00	3,217,745.00	3,338,163.00	462,317.00	3,800,480.00	18.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,755,635.00</b>	<b>8,144,624.00</b>	<b>26,900,259.00</b>	<b>20,671,234.00</b>	<b>8,730,993.00</b>	<b>29,402,227.00</b>	<b>9.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,947,117.00	1,447,095.00	8,394,212.00	8,593,386.00	1,622,208.00	10,215,594.00	21.7%
PERS		3201-3202	1,888,676.00	889,693.00	2,778,369.00	2,157,169.00	983,478.00	3,140,647.00	13.0%
OASDI/Medicare/Alternative		3301-3302	2,625,209.00	929,655.00	3,554,864.00	2,924,746.00	950,086.00	3,874,832.00	9.0%
Health and Welfare Benefits		3401-3402	24,247,577.00	7,458,195.00	31,705,772.00	27,390,759.00	8,164,290.00	35,555,049.00	12.1%
Unemployment Insurance		3501-3502	56,944.00	13,683.00	70,627.00	56,267.00	13,480.00	69,747.00	-1.2%
Workers' Compensation		3601-3602	2,054,253.00	534,680.00	2,588,933.00	2,223,684.00	533,214.00	2,756,898.00	6.5%
OPEB, Allocated		3701-3702	(1.00)	0.00	(1.00)	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,155,867.00	790,379.00	3,946,246.00	3,413,296.00	850,776.00	4,264,072.00	8.1%
Other Employee Benefits		3901-3902	1,076,485.00	0.00	1,076,485.00	1,076,485.00	0.00	1,076,485.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,052,127.00</b>	<b>12,063,380.00</b>	<b>54,115,507.00</b>	<b>47,835,792.00</b>	<b>13,117,532.00</b>	<b>60,953,324.00</b>	<b>12.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	105,190.00	1,052,660.00	1,157,850.00	161,630.00	1,017,660.00	1,179,290.00	1.9%
Books and Other Reference Materials		4200	31,182.00	124,294.00	155,476.00	73,280.00	135,025.00	208,305.00	34.0%
Materials and Supplies		4300	1,853,419.00	2,449,034.00	4,302,453.00	1,884,200.00	2,906,201.00	4,790,401.00	11.3%
Noncapitalized Equipment		4400	312,222.00	528,365.00	840,587.00	251,781.00	1,081,825.00	1,333,606.00	58.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,302,013.00</b>	<b>4,154,353.00</b>	<b>6,456,366.00</b>	<b>2,370,891.00</b>	<b>5,140,711.00</b>	<b>7,511,602.00</b>	<b>16.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,040,985.00	3,472,315.00	5,513,300.00	2,040,985.00	3,487,761.00	5,528,746.00	0.3%
Travel and Conferences		5200	150,102.00	304,928.00	455,030.00	146,276.00	334,463.00	480,739.00	5.6%
Dues and Memberships		5300	305,220.00	39,745.00	344,965.00	278,321.00	30,500.00	308,821.00	-10.5%
Insurance		5400 - 5450	1,208,182.00	0.00	1,208,182.00	1,268,591.00	0.00	1,268,591.00	5.0%
Operations and Housekeeping Services		5500	3,374,078.00	0.00	3,374,078.00	3,542,781.00	0.00	3,542,781.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,392,592.00	573,127.00	1,965,719.00	1,443,391.00	661,540.00	2,104,931.00	7.1%
Transfers of Direct Costs		5710	(152,194.00)	152,194.00	0.00	(138,844.00)	138,844.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(67,243.00)	20,819.00	(46,424.00)	(38,510.00)	6,800.00	(31,710.00)	-31.7%
Professional/Consulting Services and Operating Expenditures		5800	2,493,605.00	2,237,333.00	4,730,938.00	2,978,196.00	2,277,611.00	5,255,807.00	11.1%
Communications		5900	1,031,231.00	6,576.00	1,037,807.00	1,082,675.00	8,000.00	1,090,675.00	5.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,776,558.00</b>	<b>6,807,037.00</b>	<b>18,583,595.00</b>	<b>12,603,862.00</b>	<b>6,945,519.00</b>	<b>19,549,381.00</b>	<b>5.2%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	643,202.00	94,204.00	737,406.00	22,000.00	87,000.00	109,000.00	-85.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>643,202.00</b>	<b>94,204.00</b>	<b>737,406.00</b>	<b>22,000.00</b>	<b>87,000.00</b>	<b>109,000.00</b>	<b>-85.2%</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	30,573.00	30,573.00	0.00	31,518.00	31,518.00	3.1%
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	324,235.00	0.00	324,235.00	330,000.00	0.00	330,000.00	1.8%
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	42,235.00	42,235.00	0.00	42,235.00	42,235.00	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	3,461,219.00	0.00	3,461,219.00	3,461,219.00	0.00	3,461,219.00	0.0%
All Other Transfers		7281-7283	0.00	50,000.00	50,000.00	0.00	70,000.00	70,000.00	40.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,649,599.00	0.00	1,649,599.00	1,632,505.00	0.00	1,632,505.00	-1.0%
Other Debt Service - Principal		7439	330,000.00	0.00	330,000.00	390,000.00	0.00	390,000.00	18.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,765,053.00</b>	<b>122,808.00</b>	<b>5,887,861.00</b>	<b>5,813,724.00</b>	<b>143,753.00</b>	<b>5,957,477.00</b>	<b>1.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,635,388.00)	2,635,388.00	0.00	(2,871,138.00)	2,871,138.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(331,689.00)	0.00	(331,689.00)	(409,202.00)	0.00	(409,202.00)	23.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,967,077.00)</b>	<b>2,635,388.00</b>	<b>(331,689.00)</b>	<b>(3,280,340.00)</b>	<b>2,871,138.00</b>	<b>(409,202.00)</b>	<b>23.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>164,051,718.00</b>	<b>52,643,418.00</b>	<b>216,695,136.00</b>	<b>177,823,565.00</b>	<b>56,468,435.00</b>	<b>234,292,000.00</b>	<b>8.1%</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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	500,000.00	0.00	500,000.00	600,000.00	0.00	600,000.00	20.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	600,000.00	0.00	600,000.00	20.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(30,849,887.00)	30,849,887.00	0.00	(33,811,096.00)	33,811,096.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,849,887.00)	30,849,887.00	0.00	(33,811,096.00)	33,811,096.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(31,349,887.00)	30,849,887.00	(500,000.00)	(34,411,096.00)	33,811,096.00	(600,000.00)	20.0%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	179,139,837.00	0.00	179,139,837.00	193,199,615.00	0.00	193,199,615.00	0.0%
2) Federal Revenue		8100-8299	181,062.00	11,159,861.00	11,340,923.00	181,062.00	11,701,186.00	11,882,248.00	0.0%
3) Other State Revenue		8300-8599	4,804,194.00	8,478,874.00	13,283,068.00	4,751,060.00	3,611,019.00	8,362,079.00	0.0%
4) Other Local Revenue		8600-8799	5,600,691.00	4,512,305.00	10,112,996.00	5,044,131.00	2,973,969.00	8,018,100.00	0.0%
5) TOTAL, REVENUES			189,725,784.00	24,151,040.00	213,876,824.00	203,175,868.00	18,286,174.00	221,462,042.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		99,932,099.00	28,805,523.00	128,737,622.00	103,826,990.00	30,659,776.00	134,486,766.00	4.5%
2) Instruction - Related Services	2000-2999		17,296,339.00	9,388,227.00	26,684,566.00	19,636,933.00	10,852,892.08	30,489,825.08	14.3%
3) Pupil Services	3000-3999		16,997,812.00	6,829,969.00	23,827,781.00	22,114,319.00	6,197,629.92	28,311,948.92	18.8%
4) Ancillary Services	4000-4999		2,143,742.00	12,956.00	2,156,698.00	1,998,453.00	0.00	1,998,453.00	-7.3%
5) Community Services	5000-5999		0.00	2,588.00	2,588.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,410,439.00	2,697,618.00	12,108,057.00	11,153,832.00	2,871,138.00	14,024,970.00	15.8%
8) Plant Services	8000-8999		12,506,234.00	4,783,729.00	17,289,963.00	13,279,314.00	5,743,246.00	19,022,560.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,765,053.00	122,808.00	5,887,861.00	5,813,724.00	143,753.00	5,957,477.00	1.2%
10) TOTAL, EXPENDITURES			164,051,718.00	52,643,418.00	216,695,136.00	177,823,565.00	56,468,435.00	234,292,000.00	8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			25,674,066.00	(28,492,378.00)	(2,818,312.00)	25,352,303.00	(38,182,261.00)	(12,829,958.00)	355.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	600,000.00	0.00	600,000.00	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	(30,849,887.00)	30,849,887.00	0.00	(33,811,096.00)	33,811,096.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,349,887.00)	30,849,887.00	(500,000.00)	(34,411,096.00)	33,811,096.00	(600,000.00)	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>			(5,675,821.00)	2,357,509.00	(3,318,312.00)	(9,058,793.00)	(4,371,165.00)	(13,429,958.00)	304.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,001,963.12	2,858,217.86	28,860,180.98	23,729,277.12	5,215,726.86	28,945,003.98	0.3%
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)			26,001,963.12	2,858,217.86	28,860,180.98	23,729,277.12	5,215,726.86	28,945,003.98	0.3%
d) Other Restatements		9795	3,403,135.00	0.00	3,403,135.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,405,098.12	2,858,217.86	32,263,315.98	23,729,277.12	5,215,726.86	28,945,003.98	-10.3%
2) Ending Balance, June 30 (E + F1e)			23,729,277.12	5,215,726.86	28,945,003.98	14,670,484.12	844,561.86	15,515,045.98	-46.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	179,686.00	0.00	179,686.00	179,686.00	0.00	179,686.00	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	5,215,727.24	5,215,727.24	0.00	844,562.24	844,562.24	-83.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	23,547,091.12	(0.38)	23,547,090.74	14,488,298.12	(0.38)	14,488,297.74	-38.5%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
5640	Medi-Cal Billing Option	713,873.30	609,253.30
6230	California Clean Energy Jobs Act	119,392.00	119,392.00
6300	Lottery: Instructional Materials	398,925.16	109,673.16
7230	Transportation: Home to School (12-13)	4.11	4.11
7405	Common Core State Standards Implementation	3,977,293.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	6,239.67	6,239.67
<b>Total, Restricted Balance</b>		<b>5,215,727.24</b>	<b>844,562.24</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	687,631.00	687,631.00	0.0%
3) Other State Revenue		8300-8599	329,386.00	369,694.00	12.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,017,017.00	1,057,325.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	423,173.00	449,099.00	6.1%
2) Classified Salaries		2000-2999	150,204.00	155,748.00	3.7%
3) Employee Benefits		3000-3999	223,153.00	232,061.00	4.0%
4) Books and Supplies		4000-4999	79,994.00	101,440.00	26.8%
5) Services and Other Operating Expenditures		5000-5999	61,608.00	69,784.00	13.3%
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	16,257.00	24,693.00	51.9%
9) TOTAL, EXPENDITURES			954,389.00	1,032,825.00	8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			62,628.00	24,500.00	-60.9%
<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>			62,628.00	24,500.00	-60.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,548,365.02	207,858.02	-94.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,548,365.02	207,858.02	-94.1%
d) Other Restatements					
		9795	(3,403,135.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			145,230.02	207,858.02	43.1%
2) Ending Balance, June 30 (E + F1e)					
			207,858.02	232,358.02	11.8%
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	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	207,858.02	232,358.02	11.8%
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			
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	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	687,631.00	687,631.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>687,631.00</b>	<b>687,631.00</b>	<b>0.0%</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	329,386.00	369,694.00	12.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>329,386.00</b>	<b>369,694.00</b>	<b>12.2%</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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,017,017.00</b>	<b>1,057,325.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	103,929.00	105,601.00	1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,110.00	30,498.00	-2.0%
Other Certificated Salaries		1900	288,134.00	313,000.00	8.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>423,173.00</b>	<b>449,099.00</b>	<b>6.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	150,204.00	155,748.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>150,204.00</b>	<b>155,748.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	34,184.00	37,303.00	9.1%
PERS		3201-3202	18,475.00	20,429.00	10.6%
OASDI/Medicare/Alternative		3301-3302	19,112.00	19,922.00	4.2%
Health and Welfare Benefits		3401-3402	134,743.00	136,437.00	1.3%
Unemployment Insurance		3501-3502	287.00	283.00	-1.4%
Workers' Compensation		3601-3602	11,255.00	12,474.00	10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,097.00	5,213.00	2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>223,153.00</b>	<b>232,061.00</b>	<b>4.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	89.00	90.00	1.1%
Books and Other Reference Materials		4200	12,886.00	13,150.00	2.0%
Materials and Supplies		4300	37,236.00	47,700.00	28.1%
Noncapitalized Equipment		4400	29,783.00	40,500.00	36.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>79,994.00</b>	<b>101,440.00</b>	<b>26.8%</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	11,692.00	12,350.00	5.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,600.00	5,450.00	51.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,706.00	5,200.00	40.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,779.00	5,100.00	-11.7%
Professional/Consulting Services and Operating Expenditures		5800	12,831.00	19,700.00	53.5%
Communications		5900	24,000.00	21,984.00	-8.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,608.00</b>	<b>69,784.00</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	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	16,257.00	24,693.00	51.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			16,257.00	24,693.00	51.9%
<b>TOTAL, EXPENDITURES</b>			954,389.00	1,032,825.00	8.2%

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	687,631.00	687,631.00	0.0%
3) Other State Revenue		8300-8599	329,386.00	369,694.00	12.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,017,017.00	1,057,325.00	4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		196,164.00	223,346.00	13.9%
2) Instruction - Related Services	2000-2999		738,368.00	778,836.00	5.5%
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		16,257.00	24,693.00	51.9%
8) Plant Services	8000-8999		3,600.00	5,950.00	65.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			954,389.00	1,032,825.00	8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			62,628.00	24,500.00	-60.9%
<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>			62,628.00	24,500.00	-60.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,548,365.02	207,858.02	-94.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,548,365.02	207,858.02	-94.1%
d) Other Restatements		9795	(3,403,135.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,230.02	207,858.02	43.1%
2) Ending Balance, June 30 (E + F1e)			207,858.02	232,358.02	11.8%
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			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	207,858.02	232,358.02	11.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	641,842.00	638,883.00	-0.5%
3) Other State Revenue		8300-8599	798,947.00	798,947.00	0.0%
4) Other Local Revenue		8600-8799	31,366.00	42,000.00	33.9%
5) TOTAL, REVENUES			1,472,155.00	1,479,830.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	430,450.00	428,397.00	-0.5%
2) Classified Salaries		2000-2999	427,364.00	459,226.00	7.5%
3) Employee Benefits		3000-3999	564,588.00	554,727.00	-1.7%
4) Books and Supplies		4000-4999	21,840.00	15,000.00	-31.3%
5) Services and Other Operating Expenditures		5000-5999	27,913.00	22,480.00	-19.5%
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			1,472,155.00	1,479,830.00	0.5%
<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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
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			
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	641,842.00	638,883.00	-0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>641,842.00</b>	<b>638,883.00</b>	<b>-0.5%</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	798,947.00	798,947.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>798,947.00</b>	<b>798,947.00</b>	<b>0.0%</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	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	31,366.00	42,000.00	33.9%
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	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>31,366.00</b>	<b>42,000.00</b>	<b>33.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,472,155.00</b>	<b>1,479,830.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	330,843.00	336,843.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,241.00	91,554.00	-7.7%
Other Certificated Salaries		1900	366.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>430,450.00</b>	<b>428,397.00</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	399,408.00	396,137.00	-0.8%
Classified Support Salaries		2200	12,573.00	13,939.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,383.00	15,150.00	-1.5%
Other Classified Salaries		2900	0.00	34,000.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>427,364.00</b>	<b>459,226.00</b>	<b>7.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,343.00	35,509.00	17.0%
PERS		3201-3202	54,066.00	51,817.00	-4.2%
OASDI/Medicare/Alternative		3301-3302	38,667.00	44,708.00	15.6%
Health and Welfare Benefits		3401-3402	395,959.00	373,444.00	-5.7%
Unemployment Insurance		3501-3502	430.00	481.00	11.9%
Workers' Compensation		3601-3602	16,505.00	21,349.00	29.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	28,618.00	27,419.00	-4.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>564,588.00</b>	<b>554,727.00</b>	<b>-1.7%</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	9,100.00	0.00	-100.0%
Materials and Supplies		4300	9,782.00	15,000.00	53.3%
Noncapitalized Equipment		4400	2,958.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,840.00</b>	<b>15,000.00</b>	<b>-31.3%</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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,815.00	18,700.00	26.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,519.00	3,780.00	-31.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,579.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,913.00</b>	<b>22,480.00</b>	<b>-19.5%</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>					
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	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>1,472,155.00</b>	<b>1,479,830.00</b>	<b>0.5%</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



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	641,842.00	638,883.00	-0.5%
3) Other State Revenue		8300-8599	798,947.00	798,947.00	0.0%
4) Other Local Revenue		8600-8799	31,366.00	42,000.00	33.9%
5) TOTAL, REVENUES			1,472,155.00	1,479,830.00	0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,275,396.00	1,254,669.00	-1.6%
2) Instruction - Related Services	2000-2999		159,187.00	186,275.00	17.0%
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		37,572.00	38,886.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,472,155.00	1,479,830.00	0.5%
<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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	975.00	950.00	-2.6%
5) TOTAL, REVENUES			975.00	950.00	-2.6%
<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	6,402.00	200,000.00	3024.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	230,000.00	2200.0%
6) Capital Outlay		6000-6999	171,944.00	70,000.00	-59.3%
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			188,346.00	500,000.00	165.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(187,371.00)	(499,050.00)	166.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	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>			312,629.00	950.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,192.57	475,821.57	191.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,192.57	475,821.57	191.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,192.57	475,821.57	191.6%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	475,821.57	476,771.57	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	975.00	950.00	-2.6%
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>			<b>975.00</b>	<b>950.00</b>	<b>-2.6%</b>
<b>TOTAL, REVENUES</b>			<b>975.00</b>	<b>950.00</b>	<b>-2.6%</b>

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>			<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	1,500.00	100,000.00	6566.7%
Noncapitalized Equipment		4400	4,902.00	100,000.00	1940.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,402.00</b>	<b>200,000.00</b>	<b>3024.0%</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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	150,000.00	2900.0%
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	5,000.00	80,000.00	1500.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,000.00</b>	<b>230,000.00</b>	<b>2200.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	171,944.00	70,000.00	-59.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>171,944.00</b>	<b>70,000.00</b>	<b>-59.3%</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>188,346.00</b>	<b>500,000.00</b>	<b>165.5%</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	500,000.00	500,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			500,000.00	500,000.00	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%
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)			500,000.00	500,000.00	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	975.00	950.00	-2.6%
5) TOTAL, REVENUES			975.00	950.00	-2.6%
<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		188,346.00	500,000.00	165.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			188,346.00	500,000.00	165.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(187,371.00)	(499,050.00)	166.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	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>			312,629.00	950.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,192.57	475,821.57	191.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,192.57	475,821.57	191.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,192.57	475,821.57	191.6%
2) Ending Balance, June 30 (E + F1e)			475,821.57	476,771.57	0.2%
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			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	475,821.57	476,771.57	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,800.00	62,000.00	17.4%
5) TOTAL, REVENUES			52,800.00	62,000.00	17.4%
<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>			52,800.00	62,000.00	17.4%
<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>			52,800.00	62,000.00	17.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,155,157.64	12,207,957.64	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,155,157.64	12,207,957.64	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,155,157.64	12,207,957.64	0.4%
2) Ending Balance, June 30 (E + F1e)			12,207,957.64	12,269,957.64	0.5%
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			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	12,207,957.64	12,269,957.64	0.5%
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>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,800.00	62,000.00	17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>52,800.00</b>	<b>62,000.00</b>	<b>17.4%</b>
<b>TOTAL, REVENUES</b>			<b>52,800.00</b>	<b>62,000.00</b>	<b>17.4%</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/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	52,800.00	62,000.00	17.4%
5) TOTAL, REVENUES			52,800.00	62,000.00	17.4%
<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>			52,800.00	62,000.00	17.4%
<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>			52,800.00	62,000.00	17.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,155,157.64	12,207,957.64	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,155,157.64	12,207,957.64	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,155,157.64	12,207,957.64	0.4%
2) Ending Balance, June 30 (E + F1e)			12,207,957.64	12,269,957.64	0.5%
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			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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	12,207,957.64	12,269,957.64	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,860.00	25,200.00	1.4%
5) TOTAL, REVENUES			24,860.00	25,200.00	1.4%
<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>			24,860.00	25,200.00	1.4%
<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>			24,860.00	25,200.00	1.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,943,955.64	5,968,815.64	0.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,955.64	5,968,815.64	0.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,955.64	5,968,815.64	0.4%
2) Ending Balance, June 30 (E + F1e)			5,968,815.64	5,994,015.64	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	5,968,815.64	5,994,015.64	0.4%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		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>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	24,860.00	25,200.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>24,860.00</b>	<b>25,200.00</b>	<b>1.4%</b>
<b>TOTAL, REVENUES</b>			<b>24,860.00</b>	<b>25,200.00</b>	<b>1.4%</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/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	24,860.00	25,200.00	1.4%
5) TOTAL, REVENUES			24,860.00	25,200.00	1.4%
<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>			24,860.00	25,200.00	1.4%
<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%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

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>			24,860.00	25,200.00	1.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,943,955.64	5,968,815.64	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,943,955.64	5,968,815.64	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,943,955.64	5,968,815.64	0.4%
2) Ending Balance, June 30 (E + F1e)			5,968,815.64	5,994,015.64	0.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,968,815.64	5,994,015.64	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,613.00	583,090.00	6.9%
5) TOTAL, REVENUES			545,613.00	583,090.00	6.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,298,769.00	1,489,237.00	14.7%
3) Employee Benefits		3000-3999	611,550.00	715,661.00	17.0%
4) Books and Supplies		4000-4999	3,728,665.00	3,575,000.00	-4.1%
5) Services and Other Operating Expenditures		5000-5999	4,240,145.00	11,944,400.00	181.7%
6) Capital Outlay		6000-6999	30,621,364.00	83,495,000.00	172.7%
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			40,500,493.00	101,219,298.00	149.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(39,954,880.00)	(100,636,208.00)	151.9%
<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	20,000,000.00	0.00	-100.0%
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			20,000,000.00	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>			(19,954,880.00)	(100,636,208.00)	404.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,465,520.84	109,510,640.84	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,465,520.84	109,510,640.84	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,465,520.84	109,510,640.84	-15.4%
2) Ending Balance, June 30 (E + F1e)			109,510,640.84	8,874,432.84	-91.9%
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			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	109,510,640.84	8,874,432.84	-91.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 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	545,513.00	583,090.00	6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	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>545,613.00</b>	<b>583,090.00</b>	<b>6.9%</b>
<b>TOTAL, REVENUES</b>			<b>545,613.00</b>	<b>583,090.00</b>	<b>6.9%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	26,600.00	40,000.00	50.4%
Classified Supervisors' and Administrators' Salaries		2300	951,218.00	1,045,514.00	9.9%
Clerical, Technical and Office Salaries		2400	320,951.00	403,723.00	25.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,298,769.00</b>	<b>1,489,237.00</b>	<b>14.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	300.00	300.00	0.0%
PERS		3201-3202	147,032.00	170,848.00	16.2%
OASDI/Medicare/Alternative		3301-3302	95,873.00	113,926.00	18.8%
Health and Welfare Benefits		3401-3402	306,399.00	353,812.00	15.5%
Unemployment Insurance		3501-3502	701.00	745.00	6.3%
Workers' Compensation		3601-3602	26,880.00	29,283.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	34,365.00	46,747.00	36.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>611,550.00</b>	<b>715,661.00</b>	<b>17.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,272,500.00	1,440,000.00	13.2%
Noncapitalized Equipment		4400	2,456,165.00	2,135,000.00	-13.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,728,665.00</b>	<b>3,575,000.00</b>	<b>-4.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,427.00	52,000.00	112.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,720.00	17,000.00	74.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	550.00	1,000.00	81.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	4,200,000.00	11,874,200.00	182.7%
Communications		5900	5,448.00	200.00	-96.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,240,145.00</b>	<b>11,944,400.00</b>	<b>181.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,343,651.00	0.00	-100.0%
Land Improvements		6170	2,430,713.00	25,000,000.00	928.5%
Buildings and Improvements of Buildings		6200	26,822,000.00	58,000,000.00	116.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,000.00	495,000.00	1880.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,621,364.00</b>	<b>83,495,000.00</b>	<b>172.7%</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					
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>40,500,493.00</b>	<b>101,219,298.00</b>	<b>149.9%</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>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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	20,000,000.00	0.00	-100.0%
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	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>20,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>20,000,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

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	545,613.00	583,090.00	6.9%
5) TOTAL, REVENUES			545,613.00	583,090.00	6.9%
<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		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		40,500,493.00	101,219,298.00	149.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,500,493.00	101,219,298.00	149.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(39,954,880.00)	(100,636,208.00)	151.9%
<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	20,000,000.00	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			20,000,000.00	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>			(19,954,880.00)	(100,636,208.00)	404.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,465,520.84	109,510,640.84	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,465,520.84	109,510,640.84	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,465,520.84	109,510,640.84	-15.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			109,510,640.84	8,874,432.84	-91.9%
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	109,510,640.84	8,874,432.84	-91.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,087,850.00	1,822,000.00	-12.7%
5) TOTAL, REVENUES			2,087,850.00	1,822,000.00	-12.7%
<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	45,880.00	1,000.00	-97.8%
5) Services and Other Operating Expenditures		5000-5999	313,015.00	475,000.00	51.7%
6) Capital Outlay		6000-6999	52,000.00	2,720,000.00	5130.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,895.00	3,196,000.00	677.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,676,955.00	(1,374,000.00)	-181.9%
<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>			1,676,955.00	(1,374,000.00)	-181.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,310,761.98	5,987,716.98	38.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,310,761.98	5,987,716.98	38.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,310,761.98	5,987,716.98	38.9%
2) Ending Balance, June 30 (E + F1e)			5,987,716.98	4,613,716.98	-22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,987,716.98	4,613,716.98	-22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 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>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%
Interest		8660	20,700.00	22,000.00	6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,067,150.00	1,800,000.00	-12.9%
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>2,087,850.00</b>	<b>1,822,000.00</b>	<b>-12.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,087,850.00</b>	<b>1,822,000.00</b>	<b>-12.7%</b>

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>			<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	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>					
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	200.00	1,000.00	400.0%
Noncapitalized Equipment		4400	45,680.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,880.00</b>	<b>1,000.00</b>	<b>-97.8%</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	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	250,000.00	420,000.00	68.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62,015.00	54,000.00	-12.9%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>313,015.00</b>	<b>475,000.00</b>	<b>51.7%</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	52,000.00	2,720,000.00	5130.8%
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>52,000.00</b>	<b>2,720,000.00</b>	<b>5130.8%</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>TOTAL, EXPENDITURES</b>			<b>410,895.00</b>	<b>3,196,000.00</b>	<b>677.8%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	2,087,850.00	1,822,000.00	-12.7%
5) TOTAL, REVENUES			2,087,850.00	1,822,000.00	-12.7%
<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		410,895.00	3,196,000.00	677.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			410,895.00	3,196,000.00	677.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,676,955.00	(1,374,000.00)	-181.9%
<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>			1,676,955.00	(1,374,000.00)	-181.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,310,761.98	5,987,716.98	38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,310,761.98	5,987,716.98	38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,310,761.98	5,987,716.98	38.9%
2) Ending Balance, June 30 (E + F1e)			5,987,716.98	4,613,716.98	-22.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,987,716.98	4,613,716.98	-22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	50,000.00	-3.8%
5) TOTAL, REVENUES			52,000.00	50,000.00	-3.8%
<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	81,210.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	500,000.00	400.0%
6) Capital Outlay		6000-6999	170,000.00	4,000,000.00	2252.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			351,210.00	4,500,000.00	1181.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(299,210.00)	(4,450,000.00)	1387.2%
<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>			(299,210.00)	(4,450,000.00)	1387.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,703,022.56	11,403,812.56	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,703,022.56	11,403,812.56	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,703,022.56	11,403,812.56	-2.6%
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	11,403,812.56	6,953,812.56	-39.0%
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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,000.00	50,000.00	-3.8%
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>			52,000.00	50,000.00	-3.8%
<b>TOTAL, REVENUES</b>			52,000.00	50,000.00	-3.8%

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	10,845.00	0.00	-100.0%
Noncapitalized Equipment		4400	70,365.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>81,210.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>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	0.00	0.00	0.0%
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	100,000.00	500,000.00	400.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>100,000.00</b>	<b>500,000.00</b>	<b>400.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	120,000.00	4,000,000.00	3233.3%
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>170,000.00</b>	<b>4,000,000.00</b>	<b>2252.9%</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					
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>351,210.00</b>	<b>4,500,000.00</b>	<b>1181.3%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<b>(c) TOTAL, SOURCES</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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	52,000.00	50,000.00	-3.8%
5) TOTAL, REVENUES			52,000.00	50,000.00	-3.8%
<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		351,210.00	4,500,000.00	1181.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			351,210.00	4,500,000.00	1181.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(299,210.00)	(4,450,000.00)	1387.2%
<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>			(299,210.00)	(4,450,000.00)	1387.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,703,022.56	11,403,812.56	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,703,022.56	11,403,812.56	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,703,022.56	11,403,812.56	-2.6%
2) Ending Balance, June 30 (E + F1e)			11,403,812.56	6,953,812.56	-39.0%
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			11,403,812.56	6,953,812.56	-39.0%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Estimated Actuals</b>	<b>2014-15 Budget</b>
7710	State School Facilities Projects	11,403,812.56	6,953,812.56
Total, Restricted Balance		11,403,812.56	6,953,812.56

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	8.00	10.00	25.0%
5) TOTAL, REVENUES			8.00	10.00	25.0%
<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>			8.00	10.00	25.0%
<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>			8.00	10.00	25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,550.74	1,558.74	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,550.74	1,558.74	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,550.74	1,558.74	0.5%
2) Ending Balance, June 30 (E + F1e)			1,558.74	1,568.74	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,558.74	1,568.74	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 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>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	8.00	10.00	25.0%
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>			8.00	10.00	25.0%
<b>TOTAL, REVENUES</b>			8.00	10.00	25.0%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>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	0.00	0.00	0.0%
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%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<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>					
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					
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>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>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
<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%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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	8.00	10.00	25.0%
5) TOTAL, REVENUES			8.00	10.00	25.0%
<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>			8.00	10.00	25.0%
<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%

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

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>			8.00	10.00	25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,550.74	1,558.74	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,550.74	1,558.74	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,550.74	1,558.74	0.5%
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	1,558.74	1,568.74	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
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	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%

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

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	29,853,813.75	29,853,813.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,853,813.75	29,853,813.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,853,813.75	29,853,813.75	0.0%
2) Ending Balance, June 30 (E + F1e)			29,853,813.75	29,853,813.75	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	29,853,813.75	29,853,813.75	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</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 (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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Function

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	29,853,813.75	29,853,813.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,853,813.75	29,853,813.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,853,813.75	29,853,813.75	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			29,853,813.75	29,853,813.75	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	29,853,813.75	29,853,813.75	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%



<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	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	3,555,531.00	4,657,487.00	31.0%
3) Other State Revenue		8300-8599	311,406.00	453,025.00	45.5%
4) Other Local Revenue		8600-8799	2,222,187.00	2,059,304.00	-7.3%
5) TOTAL, REVENUES			6,089,124.00	7,169,816.00	17.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,390,336.00	2,699,851.00	12.9%
3) Employee Benefits		3000-3999	1,511,457.00	1,592,296.00	5.3%
4) Books and Supplies		4000-4999	1,993,993.00	2,396,016.00	20.2%
5) Services and Other Operating Expenses		5000-5999	44,557.00	69,464.00	55.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	315,432.00	384,509.00	21.9%
9) TOTAL, EXPENSES			6,255,775.00	7,142,136.00	14.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(166,651.00)	27,680.00	-116.6%
<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 NET POSITION (C + D4)</b>			(166,651.00)	27,680.00	-116.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	361,293.25	194,642.25	-46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,293.25	194,642.25	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			361,293.25	194,642.25	-46.1%
2) Ending Net Position, June 30 (E + F1e)			194,642.25	222,322.25	14.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	194,642.25	222,322.25	14.2%
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 (G10 + H2) - (I7 + 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	3,555,531.00	4,657,487.00	31.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,555,531.00</b>	<b>4,657,487.00</b>	<b>31.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	311,406.00	453,025.00	45.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>311,406.00</b>	<b>453,025.00</b>	<b>45.5%</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	2,188,875.00	2,029,233.00	-7.3%
Interest		8660	4.00	5.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,308.00	30,066.00	-9.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,222,187.00</b>	<b>2,059,304.00</b>	<b>-7.3%</b>
<b>TOTAL, REVENUES</b>			<b>6,089,124.00</b>	<b>7,169,816.00</b>	<b>17.7%</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%
<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	1,935,159.00	2,240,356.00	15.8%
Classified Supervisors' and Administrators' Salaries		2300	125,728.00	128,470.00	2.2%
Clerical, Technical and Office Salaries		2400	165,386.00	164,466.00	-0.6%
Other Classified Salaries		2900	164,063.00	166,559.00	1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,390,336.00</b>	<b>2,699,851.00</b>	<b>12.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	243,644.00	254,465.00	4.4%
OASDI/Medicare/Alternative		3301-3302	171,721.00	179,312.00	4.4%
Health and Welfare Benefits		3401-3402	989,312.00	1,047,423.00	5.9%
Unemployment Insurance		3501-3502	1,141.00	1,213.00	6.3%
Workers' Compensation		3601-3602	47,263.00	50,308.00	6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	58,376.00	59,575.00	2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,511,457.00</b>	<b>1,592,296.00</b>	<b>5.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	126,068.00	126,107.00	0.0%
Noncapitalized Equipment		4400	1,654.00	3,587.00	116.9%
Food		4700	1,866,271.00	2,266,322.00	21.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,993,993.00</b>	<b>2,396,016.00</b>	<b>20.2%</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	5,161.00	6,384.00	23.7%
Dues and Memberships		5300	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	15,322.00	16,432.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(29,499.00)	(28,390.00)	-3.8%
Professional/Consulting Services and Operating Expenditures		5800	53,456.00	75,018.00	40.3%
Communications		5900	117.00	20.00	-82.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>44,557.00</b>	<b>69,464.00</b>	<b>55.9%</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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	315,432.00	384,509.00	21.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>315,432.00</b>	<b>384,509.00</b>	<b>21.9%</b>
<b>TOTAL, EXPENSES</b>			<b>6,255,775.00</b>	<b>7,142,136.00</b>	<b>14.2%</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	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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	3,555,531.00	4,657,487.00	31.0%
3) Other State Revenue		8300-8599	311,406.00	453,025.00	45.5%
4) Other Local Revenue		8600-8799	2,222,187.00	2,059,304.00	-7.3%
5) TOTAL, REVENUES			6,089,124.00	7,169,816.00	17.7%
<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		5,940,343.00	6,757,627.00	13.8%
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		315,432.00	384,509.00	21.9%
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			6,255,775.00	7,142,136.00	14.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(166,651.00)	27,680.00	-116.6%
<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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(166,651.00)	27,680.00	-116.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	361,293.25	194,642.25	-46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,293.25	194,642.25	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			361,293.25	194,642.25	-46.1%
2) Ending Net Position, June 30 (E + F1e)			194,642.25	222,322.25	14.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	194,642.25	222,322.25	14.2%
c) Unrestricted Net Position		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	194,642.25	222,322.25
Total, Restricted Net Position		<u>194,642.25</u>	<u>222,322.25</u>

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	4,108,537.00	3,346,832.00	-18.5%
5) TOTAL REVENUES			4,108,537.00	3,346,832.00	-18.5%
<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	66,500.00	32,000.00	-51.9%
5) Services and Other Operating Expenses		5000-5999	3,756,776.00	3,536,832.00	-5.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,823,276.00	3,568,832.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			285,261.00	(222,000.00)	-177.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	New
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	100,000.00	New

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>			285,261.00	(122,000.00)	-142.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,869,453.80	5,154,714.80	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,869,453.80	5,154,714.80	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,869,453.80	5,154,714.80	5.9%
2) Ending Net Position, June 30 (E + F1e)			5,154,714.80	5,032,714.80	-2.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,154,714.80	5,032,714.80	-2.4%

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 (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					
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	3,180,293.00	3,146,832.00	-1.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	928,244.00	200,000.00	-78.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,108,537.00</b>	<b>3,346,832.00</b>	<b>-18.5%</b>
<b>TOTAL, REVENUES</b>			<b>4,108,537.00</b>	<b>3,346,832.00</b>	<b>-18.5%</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	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	54,500.00	22,000.00	-59.6%
Noncapitalized Equipment		4400	12,000.00	10,000.00	-16.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>66,500.00</b>	<b>32,000.00</b>	<b>-51.9%</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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	42,000.00	250,000.00	495.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,000.00	120,000.00	-68.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,336,776.00	3,166,832.00	-5.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,756,776.00</b>	<b>3,536,832.00</b>	<b>-5.9%</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>3,823,276.00</b>	<b>3,568,832.00</b>	<b>-6.7%</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	100,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	100,000.00	New
<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	100,000.00	New

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	4,108,537.00	3,346,832.00	-18.5%
5) TOTAL, REVENUES			4,108,537.00	3,346,832.00	-18.5%
<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		3,823,276.00	3,568,832.00	-6.7%
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			3,823,276.00	3,568,832.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			285,261.00	(222,000.00)	-177.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	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	100,000.00	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>			285,261.00	(122,000.00)	-142.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,869,453.80	5,154,714.80	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,869,453.80	5,154,714.80	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,869,453.80	5,154,714.80	5.9%
2) Ending Net Position, June 30 (E + F1e)			5,154,714.80	5,032,714.80	-2.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,154,714.80	5,032,714.80	-2.4%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Net Position	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825,000.00	2,950,000.00	-22.9%
5) TOTAL, REVENUES			3,825,000.00	2,950,000.00	-22.9%
<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	35,924.00	33,500.00	-6.7%
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			35,924.00	33,500.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,789,076.00	2,916,500.00	-23.0%
<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>			3,789,076.00	2,916,500.00	-23.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,948,324.05	27,737,400.05	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,948,324.05	27,737,400.05	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,948,324.05	27,737,400.05	15.8%
2) Ending Net Position, June 30 (E + F1e)			27,737,400.05	30,653,900.05	10.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position			27,737,400.05	30,653,900.05	10.5%

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			
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	3,825,000.00	2,950,000.00	-22.9%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,825,000.00</b>	<b>2,950,000.00</b>	<b>-22.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,825,000.00</b>	<b>2,950,000.00</b>	<b>-22.9%</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	35,924.00	33,500.00	-6.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>35,924.00</b>	<b>33,500.00</b>	<b>-6.7%</b>
<b>TOTAL, EXPENSES</b>			<b>35,924.00</b>	<b>33,500.00</b>	<b>-6.7%</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	3,825,000.00	2,950,000.00	-22.9%
5) TOTAL, REVENUES			3,825,000.00	2,950,000.00	-22.9%
<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		35,924.00	33,500.00	-6.7%
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			35,924.00	33,500.00	-6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,789,076.00	2,916,500.00	-23.0%
<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>			3,789,076.00	2,916,500.00	-23.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,948,324.05	27,737,400.05	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,948,324.05	27,737,400.05	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,948,324.05	27,737,400.05	15.8%
2) Ending Net Position, June 30 (E + F1e)			27,737,400.05	30,653,900.05	10.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	27,737,400.05	30,653,900.05	10.5%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Net Position	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,250.00	62,000.00	-30.5%
5) TOTAL, REVENUES			89,250.00	62,000.00	-30.5%
<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	36,346.00	42,000.00	15.6%
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			36,346.00	42,000.00	15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,904.00	20,000.00	-62.2%
<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>			52,904.00	20,000.00	-62.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	641,691.20	694,595.20	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			641,691.20	694,595.20	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			641,691.20	694,595.20	8.2%
2) Ending Net Position, June 30 (E + F1e)			694,595.20	714,595.20	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	694,595.20	714,595.20	2.9%

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 (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					
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	89,250.00	62,000.00	-30.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>89,250.00</b>	<b>62,000.00</b>	<b>-30.5%</b>
<b>TOTAL, REVENUES</b>			<b>89,250.00</b>	<b>62,000.00</b>	<b>-30.5%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	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 Instructional Salaries		2100	0.00	0.00	0.0%
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>					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	0.00	0.00	0.0%
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	36,346.00	42,000.00	15.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>36,346.00</b>	<b>42,000.00</b>	<b>15.6%</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>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			<b>36,346.00</b>	<b>42,000.00</b>	<b>15.6%</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	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%
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	89,250.00	62,000.00	-30.5%
5) TOTAL, REVENUES			89,250.00	62,000.00	-30.5%
<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		36,346.00	42,000.00	15.6%
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, EXPENSES			36,346.00	42,000.00	15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			52,904.00	20,000.00	-62.2%
<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>			52,904.00	20,000.00	-62.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	641,691.20	694,595.20	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			641,691.20	694,595.20	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			641,691.20	694,595.20	8.2%
2) Ending Net Position, June 30 (E + F1e)			694,595.20	714,595.20	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	694,595.20	714,595.20	2.9%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Estimated Actuals</u>	<u>2014-15 Budget</u>
	Total, Restricted Net Position	0.00	0.00

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)	22,371.35	22,231.10	22,489.13	22,447.99	22,306.96	22,450.70
<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)						
<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>	22,371.35	22,231.10	22,489.13	22,447.99	22,306.96	22,450.70
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	237.81	237.81	237.81	237.81	237.81	237.81
c. Special Education-NPS/LCI	23.75	23.75	23.75	23.75	23.75	23.75
d. Special Education Extended Year-NPS/LCI	23.17	23.17	23.17	23.17	23.17	23.17
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>	284.73	284.73	284.73	284.73	284.73	284.73
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	22,656.08	22,515.83	22,773.86	22,732.72	22,591.69	22,735.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
	Beginning Balances (Ref. Only)								
	Object								
	JUNE								
A. BEGINNING CASH		13,733,539.00	13,916,645.00	4,297,109.00	5,779,185.00	1,120,865.00	965,199.00	16,224,825.00	18,047,895.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment	4,762,964.00	4,762,964.00	14,860,750.00	8,573,336.00	8,573,336.00	14,860,750.00	8,573,336.00	8,573,336.00
	Property Taxes	58,846.00	164,201.00	19,410.00	6,010,156.00	9,959,411.00	18,029,517.00	13,201,153.00	884,892.00
	Miscellaneous Funds	23,241.00	(585,666.00)	(1,204,584.00)	(853,905.00)	(890,608.00)	(826,505.00)	(826,698.00)	(826,384.00)
	Federal Revenue	306,612.00	105,037.00	827,720.00	129,188.00	102,409.00	1,687,704.00	307,377.00	180,325.00
	Other State Revenue	92,520.00	1,098.00	716,975.00	263,045.00	1,263,238.00	311,185.00	1,196,606.00	227,555.00
	Other Local Revenue	1,394,735.00	800,229.00	453,554.00	651,917.00	513,347.00	582,737.00	880,469.00	337,473.00
	Interfund Transfers In								
	All Other Financing Sources								
TOTAL RECEIPTS		6,638,918.00	5,247,883.00	15,673,825.00	14,773,737.00	19,521,133.00	34,645,388.00	23,332,243.00	9,377,197.00
C. DISBURSEMENTS									
	Certificated Salaries	693,142.00	10,770,380.00	10,340,551.00	10,384,230.00	10,929,548.00	11,191,916.00	11,652,354.00	10,566,625.00
	Classified Salaries	1,301,329.00	2,357,425.00	2,305,993.00	2,302,662.00	2,302,675.00	3,178,343.00	2,684,609.00	2,587,288.00
	Employee Benefits	4,631,102.00	4,723,030.00	5,141,314.00	5,028,860.00	5,197,294.00	5,550,749.00	5,293,528.00	5,074,599.00
	Books and Supplies	17,255.00	492,253.00	414,702.00	417,596.00	333,579.00	479,675.00	388,966.00	259,272.00
	Services	16,338.00	1,704,524.00	1,167,726.00	1,837,559.00	1,212,253.00	1,285,785.00	1,784,906.00	1,435,702.00
	Capital Outlay					12,141.00		32,394.00	5,682.00
	Other Outgo			376,922.00	841,325.00	292,989.00	834,724.00	693,926.00	169,869.00
	Interfund Transfers Out								
	All Other Financing Uses								
TOTAL DISBURSEMENTS		6,659,166.00	20,047,612.00	19,747,208.00	20,812,232.00	20,280,479.00	22,521,192.00	22,530,683.00	20,099,037.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
	Cash Not In Treasury	2,500.00							
	Accounts Receivable	20,074,273.00	5,741,971.00	621,715.00	1,247,804.00	30,952.00	1,429,785.00	506,821.00	(1,112,431.00)
	Due From Other Funds	1,822,171.00	(50,787.00)	(613,194.00)	(746,110.00)	(426,091.00)	1,756,029.00	(471,701.00)	667,000.00
	Stores	179,686.00	33,608.00	34,081.00	(91,135.00)	(20,734.00)	30,846.00	(24,687.00)	(25,000.00)
	Prepaid Expenditures								
	Other Current Assets								
SUBTOTAL ASSETS		22,078,630.00	5,474,423.00	42,602.00	410,559.00	(415,873.00)	3,216,660.00	10,433.00	(470,431.00)
Liabilities									
	Accounts Payable	9,800,598.00	294,230.00	(512,857.00)	(969,616.00)	(1,019,553.00)	81,230.00	(1,011,077.00)	(1,501,000.00)
	Due To Other Funds			(5,000,000.00)					
	Current Loans								
	Deferred Revenues	1,503,827.00							
SUBTOTAL LIABILITIES		11,304,425.00	294,230.00	(5,512,857.00)	(969,616.00)	(1,019,553.00)	81,230.00	(1,011,077.00)	(1,501,000.00)
	Nonoperating								
	Suspense Clearing	0.00							
TOTAL BALANCE SHEET TRANSACTIONS		10,774,205.00	5,180,193.00	5,555,459.00	1,380,175.00	603,680.00	3,135,430.00	1,021,510.00	1,030,569.00
E. NET INCREASE/DECREASE									
	(B - C + D)	183,106.00	(9,619,536.00)	1,482,076.00	(4,658,320.00)	(155,666.00)	15,259,626.00	1,823,070.00	(9,691,271.00)
F. ENDING CASH (A + E)		13,916,645.00	4,297,109.00	5,779,185.00	1,120,865.00	965,199.00	16,224,825.00	18,047,895.00	8,356,624.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget (Single Adoption)  
2014-15 Budget  
Cashflow Worksheet - Budget Year (1)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>JUNE</b>								
<b>A. BEGINNING CASH</b>	8,356,824.00	7,326,960.00	19,331,292.00	8,076,132.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	15,076,629.00	8,573,336.00	8,573,336.00	14,644,872.00			120,408,945.00	120,408,945.00
Property Taxes	5,943,401.00	20,846,734.00	626,416.00	8,440,923.00			84,185,060.00	84,185,060.00
Miscellaneous Funds	(2,109,221.00)	(1,054,293.00)	(1,049,423.00)	(960,882.00)	(229,463.00)		(11,394,391.00)	(11,394,391.00)
Federal Revenue	1,370,079.00	3,060,267.00	1,117,671.00	1,500,000.00	1,187,841.00		11,882,248.00	11,882,248.00
Other State Revenue	1,912.00	1,820,003.00	1,912.00	253,246.00	2,212,784.00		8,362,079.00	8,362,079.00
Other Local Revenue	952,915.00	551,671.00	254,482.00	(247,078.00)	891,649.00		8,018,100.00	8,018,100.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	21,235,715.00	33,797,718.00	9,524,394.00	23,631,081.00	4,062,811.00	0.00	221,462,043.00	221,462,042.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	10,501,086.00	10,663,727.00	10,993,099.00	1,763,874.00	767,659.00		111,218,191.00	111,218,191.00
Classified Salaries	2,805,154.00	2,463,649.00	3,130,402.00	1,639,738.00	342,960.00		29,402,227.00	29,402,227.00
Employee Benefits	5,122,401.00	5,004,534.00	5,560,037.00	4,491,608.00	134,268.00		60,953,324.00	60,953,324.00
Books and Supplies	388,614.00	917,659.00	1,004,301.00	2,080,666.00	317,054.00		7,511,602.00	7,511,602.00
Services	1,694,176.00	1,604,884.00	1,983,500.00	2,891,079.00	930,949.00		19,549,381.00	19,549,381.00
Capital Outlay			9,570.00	0.00	49,213.00		109,000.00	109,000.00
Other Outgo		1,241,923.00	(705.00)	1,090,250.00	7,052.00		5,548,275.00	5,548,275.00
Interfund Transfers Out							600,000.00	600,000.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	20,511,431.00	21,896,386.00	22,680,204.00	14,557,215.00	2,549,155.00	0.00	234,892,000.00	234,892,000.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable	520,552.00	(401,000.00)	110,000.00	1,150,000.00	792,156.00		20,074,272.00	
Due From Other Funds	1,450,000.00	(360,000.00)	350,000.00	(1,020,000.00)	1,588,181.00		1,822,171.00	
Stores	(26,000.00)	(15,000.00)	(12,500.00)	90,000.00	192,156.00		179,689.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	1,944,552.00	(776,000.00)	447,500.00	220,000.00	2,572,493.00	0.00	22,076,132.00	
<b>Liabilities</b>								
Accounts Payable	(1,301,500.00)	(879,000.00)	(1,453,150.00)	4,496,751.00	5,884,107.00		9,800,598.00	
Due To Other Funds	5,000,000.00						0.00	
Current Loans							0.00	
Deferred Revenues				(1,800,000.00)	1,800,000.00		1,503,827.00	
<b>SUBTOTAL LIABILITIES</b>	3,698,500.00	(879,000.00)	(1,453,150.00)	2,696,751.00	7,684,107.00	0.00	11,304,425.00	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	(1,753,948.00)	103,000.00	1,900,650.00	(2,476,751.00)	(5,111,614.00)	0.00	10,771,707.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(1,029,664.00)	12,004,332.00	(11,255,160.00)	6,597,115.00	(3,597,958.00)	0.00	(2,658,250.00)	(13,429,958.00)
<b>F. ENDING CASH (A + E)</b>	7,326,960.00	19,331,292.00	8,076,132.00	14,673,247.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							11,075,289.00	



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	104,345,831.00	301	0.00	303	104,345,831.00	305	1,739,885.00		307	102,605,946.00	309
2000 - Classified Salaries	26,900,259.00	311	0.00	313	26,900,259.00	315	2,344,808.00		317	24,555,451.00	319
3000 - Employee Benefits (Excluding 3800)	54,115,507.00	321	(1.00)	323	54,115,508.00	325	2,084,263.00		327	52,031,245.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,456,366.00	331	2,588.00	333	6,453,778.00	335	1,965,747.00		337	4,488,031.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,251,906.00	341	0.00	343	18,251,906.00	345	6,138,840.00		347	12,113,066.00	349
<b>TOTAL</b>					<b>210,067,282.00</b>	<b>365</b>			<b>TOTAL</b>	<b>195,793,739.00</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	393
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). . . . .			2,000.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			122,022,022.00
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. . . . .			62.32%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.32%
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). . . . .	195,793,739.00
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	111,218,191.00	301	0.00	303	111,218,191.00	305	1,977,677.00		307	109,240,514.00	309	
2000 - Classified Salaries	29,402,227.00	311	0.00	313	29,402,227.00	315	2,392,763.00		317	27,009,464.00	319	
3000 - Employee Benefits (Excluding 3800)	60,953,324.00	321	0.00	323	60,953,324.00	325	2,251,574.00		327	58,701,750.00	329	
4000 - Books, Supplies Equip Replace. (6500)	7,511,602.00	331	0.00	333	7,511,602.00	335	2,038,496.00		337	5,473,106.00	339	
5000 - Services . . . & 7300 - Indirect Costs	19,140,179.00	341	0.00	343	19,140,179.00	345	5,592,887.00		347	13,547,292.00	349	
TOTAL					228,225,523.00	365			TOTAL		213,972,126.00	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	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	397
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). . . . .			2,000.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			127,572,844.00
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. . . . .			59.62%
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) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	59.62%
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). . . . .	213,972,126.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,677,135.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 178,684,463.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.74%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,234,784.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,119,995.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	646,569.82
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,001,348.82
9. Carry-Forward Adjustment (Part IV, Line F)	63,793.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,065,141.93

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	125,337,978.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	26,546,885.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,128,541.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,156,698.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,588.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,020,596.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	52,230.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,641,393.18
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	938,132.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,472,155.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,940,343.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	201,237,539.18

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 5.96%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 6.00%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>12,001,348.82</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,122,760.58</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.49%) times Part III, Line B18); zero if negative	<u>63,793.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.53%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>63,793.11</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>63,793.11</u>

Approved indirect cost rate: 6.49%  
Highest rate used in any program: 6.53%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,025,422.00	195,382.00	6.46%
01	3060	267,683.00	17,170.00	6.41%
01	3310	2,970,963.00	192,816.00	6.49%
01	3312	480,930.00	31,212.00	6.49%
01	3327	70,429.00	4,571.00	6.49%
01	3410	370,879.00	24,070.00	6.49%
01	3550	481,540.00	29,734.00	6.17%
01	4035	871,298.00	42,866.00	4.92%
01	4036	2,206.00	144.00	6.53%
01	4201	12,238.00	794.00	6.49%
01	4216	192,718.00	12,507.00	6.49%
01	5640	272,595.00	16,558.00	6.07%
01	6230	178,000.00	11,552.00	6.49%
01	6378	50,915.00	3,264.00	6.41%
01	6385	63,830.00	4,147.00	6.50%
01	6500	22,451,148.00	1,457,080.00	6.49%
01	6512	96,253.00	6,247.00	6.49%
01	6520	452,520.00	29,382.00	6.49%
01	6535	7,764.00	503.00	6.48%
01	7091	1,639,544.00	88,730.00	5.41%
01	7220	413,074.00	26,430.00	6.40%
01	7405	737,650.00	45,058.00	6.11%
01	8150	4,604,714.00	298,846.00	6.49%
01	9010	4,555,788.00	96,325.00	2.11%
61	5310	5,940,343.00	315,432.00	5.31%

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	0.00		550,309.16	550,309.16
2. State Lottery Revenue	8560	3,513,546.00		963,537.00	4,477,083.00
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)		3,513,546.00	0.00	1,513,846.16	5,027,392.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,719,169.00			1,719,169.00
2. Classified Salaries	2000-2999	367,000.00			367,000.00
3. Employee Benefits	3000-3999	847,377.00			847,377.00
4. Books and Supplies	4000-4999	280,000.00		1,061,921.00	1,341,921.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	300,000.00			300,000.00
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			53,000.00	53,000.00
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				
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)		3,513,546.00	0.00	1,114,921.00	4,628,467.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	398,925.16	398,925.16
<b>D. COMMENTS:</b>					
Used object code 5800 for internet based instructional publications and materials in accordance with CSAM.					

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	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	193,199,615.00	6.34%	205,446,916.00	1.91%	209,365,935.00
2. Federal Revenues	8100-8299	181,062.00	0.00%	181,062.00	0.00%	181,062.00
3. Other State Revenues	8300-8599	4,751,060.00	-0.88%	4,709,077.00	-0.31%	4,694,296.00
4. Other Local Revenues	8600-8799	5,044,131.00	-26.81%	3,691,749.00	-33.72%	2,446,749.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(33,811,096.00)	-0.75%	(33,558,758.00)	2.61%	(34,434,216.00)
6. Total (Sum lines A1 thru A5c)		169,364,772.00	6.56%	180,470,046.00	0.99%	182,253,826.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,786,402.00		93,267,421.00
b. Step & Column Adjustment				1,343,560.00		1,365,775.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				137,459.00		(214,660.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,786,402.00	1.61%	93,267,421.00	1.23%	94,418,536.00
2. Classified Salaries						
a. Base Salaries				20,671,234.00		21,237,036.00
b. Step & Column Adjustment				410,924.00		403,270.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				154,878.00		369,633.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,671,234.00	2.74%	21,237,036.00	3.64%	22,009,939.00
3. Employee Benefits	3000-3999	47,835,792.00	9.18%	52,226,994.00	9.28%	57,074,277.00
4. Books and Supplies	4000-4999	2,370,891.00	-0.23%	2,365,407.00	0.00%	2,365,407.00
5. Services and Other Operating Expenditures	5000-5999	12,603,862.00	-0.07%	12,595,008.00	4.56%	13,169,726.00
6. Capital Outlay	6000-6999	22,000.00	-31.82%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,813,724.00	0.68%	5,853,522.00	0.71%	5,895,212.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,280,340.00)	-1.26%	(3,238,883.00)	3.31%	(3,345,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.00	0.00%	600,000.00	0.00%	600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		178,423,565.00	3.64%	184,921,505.00	3.94%	192,202,110.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,058,793.00)		(4,451,459.00)		(9,948,284.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,729,277.12		14,670,484.12		10,219,025.12
2. Ending Fund Balance (Sum lines C and D1)		14,670,484.12		10,219,025.12		270,741.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	182,186.00		182,186.00		182,186.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	14,488,298.12		10,036,839.12		88,555.12
f. Total Components of Ending Fund Balance		14,670,484.12		10,219,025.12		270,741.12
(Line D3f must agree with line D2)						



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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,488,298.12		10,036,839.12		88,555.12
(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	12,269,957.64		12,392,658.00		11,416,584.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		26,758,255.76		22,429,497.12		11,505,139.12
<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.						
2015/16 Reduce 11.0 Certificated FTE due to declining enrollment (828,300), transfer 6.0 Certificated FTE from Restricted Programs 511,560 and increase 1.8 Certificated Support FTE and 4.4 Certificated Instructional FTE for New Tech School 454,200. Increase 5.0 Classified FTE and other salary adjustments. 2016/17 Reduce 4.0 Certificated FTE due to declining enrollment (301,200 and increase 1.0 Certificated Support FTE 86,539. Increase 6.0 Classified FTE 369,632.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,701,186.00	0.00%	11,701,186.00	-2.56%	11,401,186.00
3. Other State Revenues	8300-8599	3,611,019.00	-0.28%	3,601,023.00	-0.10%	3,597,503.00
4. Other Local Revenues	8600-8799	2,973,969.00	-0.13%	2,969,969.00	3.37%	3,069,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	33,811,096.00	8.13%	36,558,758.00	5.40%	38,534,216.00
6. Total (Sum lines A1 thru A5c)		52,097,270.00	5.25%	54,830,936.00	3.23%	56,602,874.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,431,789.00		17,832,066.00
b. Step & Column Adjustment				279,477.00		267,481.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,879,200.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,431,789.00	-8.23%	17,832,066.00	1.50%	18,099,547.00
2. Classified Salaries						
a. Base Salaries				8,730,993.00		9,425,613.00
b. Step & Column Adjustment				173,620.00		187,512.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				521,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,730,993.00	7.96%	9,425,613.00	1.99%	9,613,125.00
3. Employee Benefits	3000-3999	13,117,532.00	10.56%	14,502,441.00	9.20%	15,837,351.00
4. Books and Supplies	4000-4999	5,140,711.00	-24.32%	3,890,712.00	0.00%	3,890,712.00
5. Services and Other Operating Expenditures	5000-5999	6,945,519.00	-6.70%	6,480,197.00	0.00%	6,480,197.00
6. Capital Outlay	6000-6999	87,000.00	-93.10%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	143,753.00	0.00%	143,753.00	0.00%	143,753.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,871,138.00	-1.24%	2,835,395.00	3.78%	2,942,506.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,468,435.00	-2.39%	55,116,177.00	3.44%	57,013,191.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(4,371,165.00)		(285,241.00)		(410,317.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,215,726.86		844,561.86		559,320.86
2. Ending Fund Balance (Sum lines C and D1)		844,561.86		559,320.86		149,003.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	844,562.24		559,320.86		149,003.86
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	(0.38)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		844,561.86		559,320.86		149,003.86

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.						
2015/16 Reduce Certificated Salaries due to expiration of Common Core funds and add Classified FTE for RRMA.						

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	193,199,615.00	6.34%	205,446,916.00	1.91%	209,365,935.00
2. Federal Revenues	8100-8299	11,882,248.00	0.00%	11,882,248.00	-2.52%	11,582,248.00
3. Other State Revenues	8300-8599	8,362,079.00	-0.62%	8,310,100.00	-0.22%	8,291,799.00
4. Other Local Revenues	8600-8799	8,018,100.00	-16.92%	6,661,718.00	-17.19%	5,516,718.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	3,000,000.00	36.67%	4,100,000.00
6. Total (Sum lines A1 thru A5c)		221,462,042.00	6.25%	235,300,982.00	1.51%	238,856,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				111,218,191.00		111,099,487.00
b. Step & Column Adjustment				1,623,037.00		1,633,256.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,741,741.00)		(214,660.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,218,191.00	-0.11%	111,099,487.00	1.28%	112,518,083.00
2. Classified Salaries						
a. Base Salaries				29,402,227.00		30,662,649.00
b. Step & Column Adjustment				584,544.00		590,782.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				675,878.00		369,633.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,402,227.00	4.29%	30,662,649.00	3.13%	31,623,064.00
3. Employee Benefits	3000-3999	60,953,324.00	9.48%	66,729,435.00	9.26%	72,911,628.00
4. Books and Supplies	4000-4999	7,511,602.00	-16.71%	6,256,119.00	0.00%	6,256,119.00
5. Services and Other Operating Expenditures	5000-5999	19,549,381.00	-2.43%	19,075,205.00	3.01%	19,649,923.00
6. Capital Outlay	6000-6999	109,000.00	-80.73%	21,000.00	0.00%	21,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,957,477.00	0.67%	5,997,275.00	0.70%	6,038,965.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(409,202.00)	-1.40%	(403,488.00)	0.00%	(403,481.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.00	0.00%	600,000.00	0.00%	600,000.00
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)		234,892,000.00	2.19%	240,037,682.00	3.82%	249,215,301.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(13,429,958.00)		(4,736,700.00)		(10,358,601.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,945,003.98		15,515,045.98		10,778,345.98
2. Ending Fund Balance (Sum lines C and D1)		15,515,045.98		10,778,345.98		419,744.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	182,186.00		182,186.00		182,186.00
b. Restricted	9740	844,562.24		559,320.86		149,003.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	14,488,297.74		10,036,839.12		88,555.12
f. Total Components of Ending Fund Balance		15,515,045.98		10,778,345.98		419,744.98
(Line D3f must agree with line D2)						

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	14,488,298.12		10,036,839.12		88,555.12
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.38)		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	12,269,957.64		12,392,658.00		11,416,584.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,758,255.38		22,429,497.12		11,505,139.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.39%		9.34%		4.62%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections))						
		22,447.99		22,126.60		22,013.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		234,892,000.00		240,037,682.00		249,215,301.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		234,892,000.00		240,037,682.00		249,215,301.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,046,760.00		7,201,130.46		7,476,459.03
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)		7,046,760.00		7,201,130.46		7,476,459.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

		2013-14 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		22,231.10
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		22,231.10
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,982.19
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	182,036,976.76	8,132.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	182,036,976.76	8,132.83
B. Required effort (Line A.2 times 90%)	163,833,279.08	7,319.55
C. Current year expenditures (Line I.G and Line II.D)	199,683,930.00	8,982.19
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
<b>Total charter school adjustments</b>	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	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				
01 GENERAL FUND								
Expenditure Detail	0.00	(46,424.00)	0.00	(331,689.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE 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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,779.00	0.00	16,257.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,579.00	0.00	0.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
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	550.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	62,015.00	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					0.00	0.00		
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	0.00		
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	(29,499.00)	315,432.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	75,923.00	(75,923.00)	331,689.00	(331,689.00)	500,000.00	500,000.00	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				
01 GENERAL FUND								
Expenditure Detail	0.00	(31,710.00)	0.00	(409,202.00)				
Other Sources/Uses Detail					0.00	600,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,100.00	0.00	24,693.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					500,000.00	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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	54,000.00	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	(28,390.00)	384,509.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)  
2014-15 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
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>60,100.00</b>	<b>(60,100.00)</b>	<b>409,202.00</b>	<b>(409,202.00)</b>	<b>600,000.00</b>	<b>600,000.00</b>		

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	217,195,136.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,999,014.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,588.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	643,202.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,979,599.00
4. Other Transfers Out	All	9200	7200-7299	3,553,454.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,678,843.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		166,651.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				199,683,930.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				199,683,930.00

# **SECTION 7**

## **District Certification and Criteria and Standards Review**

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)	23,352.22	23,355.86	N/A	Met
Second Prior Year (2012-13)	22,990.96	23,070.69	N/A	Met
First Prior Year (2013-14)*	22,785.14	22,773.86	0.0%	Met
Budget Year (2014-15)	22,735.43			

**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)		23,759	24,077	N/A	Met
Second Prior Year (2012-13)		23,672	23,686	N/A	Met
First Prior Year (2013-14)		23,014	23,532	N/A	Met
Budget Year (2014-15)		23,630			

**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 Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4,C1, and C2e)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	22,790	24,077	94.7%
Second Prior Year (2012-13)	22,524	23,686	95.1%
First Prior Year (2013-14)	22,371	23,532	95.1%
		Historical Average Ratio:	95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

**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 Budget (Form A, Lines A4,C1, and C2e) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2014-15)	22,448	23,630	95.0%	Met
1st Subsequent Year (2015-16)	22,127	23,292	95.0%	Met
2nd Subsequent Year (2016-17)	22,014	23,173	95.0%	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)	229,489,528.00	234,000,637.00	235,548,434.00

	Prior Year (2013-14)	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6, C1, and C2e)	22,773.86	22,735.43	22,704.20	22,383.10
b. Prior Year ADA (Funded)		22,773.86	22,735.43	22,704.20
c. Difference (Step 1a minus Step 1b)		(38.43)	(31.23)	(321.10)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.17%	-0.14%	-1.41%

		Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		179,139,837.00	193,199,615.00	205,446,916.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		14,154,781.00	12,465,846.00	6,342,344.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		14,154,781.00	12,465,846.00	6,342,344.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		7.90%	6.45%	3.09%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	7.73%	6.31%	1.68%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>6.73% to 8.73%</b>	<b>5.31% to 7.31%</b>	<b>.68% to 2.68%</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)	84,185,061.00	84,185,061.00	84,185,061.00	84,185,061.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		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)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	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)	190,517,617.00	204,594,006.00	216,854,842.00	220,914,909.00
District's Projected Change in LCFF Revenue:		7.39%	5.99%	1.87%
LCFF Revenue Standard:		6.73% to 8.73%	5.31% to 7.31%	.68% to 2.68%
Status:		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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)	129,033,996.99	139,360,547.58	92.6%
Second Prior Year (2012-13)	128,579,546.58	136,985,603.46	93.9%
First Prior Year (2013-14)	146,531,969.00	164,051,718.00	89.3%
	Historical Average Ratio:		91.9%

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.9% to 94.9%	88.9% to 94.9%	88.9% to 94.9%

**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)	160,293,428.00	177,823,565.00	90.1%	Met
1st Subsequent Year (2015-16)	166,731,451.00	184,321,505.00	90.5%	Met
2nd Subsequent Year (2016-17)	173,502,752.00	191,602,110.00	90.6%	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):	7.73%	6.31%	1.68%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-2.27% to 17.73%	-3.69% to 16.31%	-8.32% to 11.68%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.73% to 12.73%	1.31% to 11.31%	-3.32% to 6.68%

**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)	11,340,923.00		
Budget Year (2014-15)	11,882,248.00	4.77%	No
1st Subsequent Year (2015-16)	11,882,248.00	0.00%	Yes
2nd Subsequent Year (2016-17)	11,582,248.00	-2.52%	No

**Explanation:**  
(required if Yes)  
2015-16 Projected flat due to no information received.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	13,283,068.00		
Budget Year (2014-15)	8,362,079.00	-37.05%	Yes
1st Subsequent Year (2015-16)	8,310,100.00	-0.62%	Yes
2nd Subsequent Year (2016-17)	8,291,799.00	-0.22%	No

**Explanation:**  
(required if Yes)  
2014-15 Reduce one time Common Core Income \$4.7 million and reduce prior year carryover by \$260,000. 2015/16 Reduce carryover for Lottery and other minor adjustments \$52,000.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	10,112,996.00		
Budget Year (2014-15)	8,018,100.00	-20.71%	Yes
1st Subsequent Year (2015-16)	6,661,718.00	-16.92%	Yes
2nd Subsequent Year (2016-17)	5,516,718.00	-17.19%	Yes

**Explanation:**  
(required if Yes)  
2014-15 Eliminate \$493,000 one time Clean Air Bus Grant, reduce projection for Energy Incentive \$70,000 and \$50,000 for Use of Facilities. Reduce \$1.7 million for MAA deferred, reduce \$1.2 million for SELPA income for COE programs and other minor adjustments. 2015-16 Reduce Energy Incentive by \$1.36 million from the previous year. 2016-17 Eliminate Energy Incentive by \$1.25 million.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	6,456,366.00		
Budget Year (2014-15)	7,511,602.00	16.34%	Yes
1st Subsequent Year (2015-16)	6,256,119.00	-16.71%	Yes
2nd Subsequent Year (2016-17)	6,256,119.00	0.00%	No

**Explanation:**  
(required if Yes)  
2014-15 Add \$300,000 for Title I, \$200,000 for other Categorical programs and add \$639,000 for Common Core equip & other adjustments. 2015-16 Reduce one time Common Core \$1.2 million and other minor adjustments.

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

First Prior Year (2013-14)	18,583,595.00		
Budget Year (2014-15)	19,549,381.00	5.20%	No
1st Subsequent Year (2015-16)	19,075,205.00	-2.43%	Yes
2nd Subsequent Year (2016-17)	19,649,923.00	3.01%	No

**Explanation:**  
(required if Yes)

2015-16 Reduce one time Common Core \$500,000 and other minor adjustments.

**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)	34,736,987.00		
Budget Year (2014-15)	28,262,427.00	-18.64%	Not Met
1st Subsequent Year (2015-16)	26,854,066.00	-4.98%	Not Met
2nd Subsequent Year (2016-17)	25,390,765.00	-5.45%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2013-14)	25,039,961.00		
Budget Year (2014-15)	27,060,983.00	8.07%	Met
1st Subsequent Year (2015-16)	25,331,324.00	-6.39%	Not Met
2nd Subsequent Year (2016-17)	25,906,042.00	2.27%	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)

2015-16 Projected flat due to no information received.

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

2014-15 Reduce one time Common Core Income \$4.7 million and reduce prior year carryover by \$260,000. 2015/16 Reduce carryover for Lottery and other minor adjustments \$52,000.

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

2014-15 Eliminate \$493,000 one time Clean Air Bus Grant, reduce projection for Energy Incentive \$70,000 and \$50,000 for Use of Facilities. Reduce \$1.7 million for MAA deferred, reduce \$1.2 million for SELPA income for COE programs and other minor adjustments. 2015-16 Reduce Energy Incentive by \$1.36 million from the previous year. 2016-17 Eliminate Energy Incentive by \$1.25 million.

- 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)

2014-15 Add \$300,000 for Title I, \$200,000 for other Categorical programs and add \$639,000 for Common Core equip & other adjustments. 2015-16 Reduce one time Common Core \$1.2 million and other minor adjustments.

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

2015-16 Reduce one time Common Core \$500,000 and other minor adjustments.

**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?
- 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)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	234,892,000.00			
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	234,892,000.00	2,348,920.00	5,750,000.00	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)	12,092,398.78	12,155,157.64	12,207,957.64
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	24,792,134.86	25,215,187.38	23,547,091.12
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	(0.38)
d. Available Reserves (Lines 1a through 1c)	36,884,533.64	37,370,345.02	35,755,048.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	199,111,171.26	195,671,093.48	217,195,136.00
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)	199,111,171.26	195,671,093.48	217,195,136.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	18.5%	19.1%	16.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.2%</b>	<b>6.4%</b>	<b>5.5%</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)	992,117.76	142,284,760.00	N/A	Met
Second Prior Year (2012-13)	516,636.10	137,723,768.53	N/A	Met
First Prior Year (2013-14)	(5,675,821.00)	164,551,718.00	3.4%	Met
Budget Year (2014-15) (Information only)	(9,058,793.00)	178,423,565.00		

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

**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)	19,591,320.56	25,045,624.23	N/A	Met
Second Prior Year (2012-13)	24,673,359.23	25,485,327.02	N/A	Met
First Prior Year (2013-14)	23,300,814.00	29,405,098.12	N/A	Met
Budget Year (2014-15) (Information only)	23,729,277.12			

<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):	22,448	22,127	22,014
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form 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	0.00	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)	234,892,000.00	240,037,682.00	249,215,301.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	234,892,000.00	240,037,682.00	249,215,301.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,046,760.00	7,201,130.46	7,476,459.03
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)	7,046,760.00	7,201,130.46	7,476,459.03

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	14,488,298.12	10,036,839.12	88,555.12
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)	(0.38)	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)	12,269,957.64	12,392,658.00	11,416,584.00
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)	26,758,255.38	22,429,497.12	11,505,139.12
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.39%	9.34%	4.62%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,046,760.00</b>	<b>7,201,130.46</b>	<b>7,476,459.03</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT 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)	(30,849,887.00)			
Budget Year (2014-15)	(33,811,096.00)	2,961,209.00	9.6%	Met
1st Subsequent Year (2015-16)	(33,558,758.00)	(252,338.00)	-0.7%	Met
2nd Subsequent Year (2016-17)	(34,434,216.00)	875,458.00	2.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2013-14)	0.00			
Budget Year (2014-15)	0.00	0.00	0.0%	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2013-14)	500,000.00			
Budget Year (2014-15)	600,000.00	100,000.00	20.0%	Not Met
1st Subsequent Year (2015-16)	600,000.00	0.00	0.0%	Met
2nd Subsequent Year (2016-17)	600,000.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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)

2014-15 Re-budget to F/67 Self Insurance Fund \$100,000.

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	01/8011	01/5610	693,380
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	3	01/8011	01/3901	3,229,455
State School Building Loans				
Compensated Absences				

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
<b>TOTAL:</b>				<b>3,922,835</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	231,127	231,127	231,127	231,127
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485	1,076,485	1,076,485
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)
<b>Total Annual Payments:</b>	<b>1,307,612</b>	<b>1,307,612</b>	<b>1,307,612</b>	<b>1,307,612</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</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. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes  
to increase in total  
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's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouse. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% Medical Benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 years of service.

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	33,706,215

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	54,554,380.00
b. OPEB unfunded actuarial accrued liability (UAAL)	24,939,944.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

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	3,487,071.00	3,454,609.00	3,456,657.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,403,026.00	4,542,186.00	4,619,565.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,258,998.00	3,833,695.00	3,559,811.00
d. Number of retirees receiving OPEB benefits	381	391	401



**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
-----

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:

A small portion of our PPO and Dental Insurance are self-insured. Valuation is done by the Fiscal Agent for the District.
---

3. Self-Insurance Liabilities

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

1,258,465.00
1,258,465.00

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	11,077,899.00	11,077,899.00	11,077,889.00
b. Amount contributed (funded) for self-insurance programs	11,077,899.00	11,077,899.00	11,077,889.00

**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	1,119.6	1,171.3	1,160.3	1,156.3

**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.

Prior year negotiations were settled.

**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

1,208,681
-----------

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**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
22,779,660	24,602,033	26,570,196
100.0%	100.0%	100.0%
6.0%	8.0%	8.0%

**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:

No		
----	--	--

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. 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
1,433,367	1,516,201	1,523,094
1.5%	1.5%	1.5%

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

1. Are savings from attrition included in the budget and MYPs?
2. 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	482.4	523.9	528.9	533.9

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

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

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

No

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.

Prior year negotiations were settled.

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

309,272

Budget Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
11,035,053	11,917,857	12,871,285
100.0%	100.0%	100.0%
6.0%	8.0%	8.0%

**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:

No		
----	--	--

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. 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
502,198	550,020	555,569
2.0%	2.0%	2.0%

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

1. Are savings from attrition included in the budget and MYPs?
2. 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

**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	73.6	77.6	78.6	79.6

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Not Settled

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

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			

**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?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

- 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?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

**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?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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?   | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="Yes"/> |
| 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)   | <input type="text" value="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?  | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="No"/>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="Yes"/> |
| 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)   | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

Comments:  
(optional)

A3 Projected enrollment slightly increased for budget year. The District will hire a demographer to reproject enrollment for out years.

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

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July 1 Budget (Single Adoption)  
2014-15 Budget

## Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-321,494.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-108,494.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

**SUPPLEMENTAL CHECKS**

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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43-69427-0000000

July 1 Budget (Single Adoption)  
2013-14 Estimated Actuals  
Technical Review Checks

East Side Union High

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must

net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	-395,043.00

Explanation:SELPA does not generate enough income to cover County Programs.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	6500	-182,043.00

Explanation:SELPA does not generate enough income to cover County Programs.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object

9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.