



# SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools  
Randolph E. Word, Ed.D.

Date: June 5, 2014

To: Chief Business Officials  
Business Managers

From: Lora Duzyk, Assistant Superintendent  
Business Services *[Signature]*

Re: 2014-15 LCAP and Adopted Budget (SACS2014)  
**Due Date: upon approval, but no later than July 1, 2014**

Beginning in the 2014-15 fiscal year, the County Superintendent of Schools is now required to review and approve the district's Local Control Accountability Plan (LCAP) or the annual update to an existing LCAP prior to the approval of the district's Adopted Budget.

Education Code Section 52070 states that not later than five days after adoption of the LCAP, the Governing Board of a school district shall file the LCAP or annual update with the County Superintendent of Schools.

Education Code Section 42127 requires (LEAs) to file their adopted budget with the County Superintendent of Schools within five days of adoption but no later than July 1, 2014.

Please submit your LCAP and adopted budget and district certification to Financial Accounting and Reporting immediately upon approval, but no later than Tuesday, July 1, 2014.

All districts should use the California Department of Education's SACS2014 Software Version for their adopted budget. The software instructions are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Recent legislative actions and recommended assumptions for Estimated Actuals, Adopted Budget, and the Multi-Year Projection are included.

## Items Required for Budget Submission

- **Fund Data.** Districts are required to submit budget data on the general fund and all other applicable funds of the district.
- **Supplemental Forms.** All districts must submit the following forms:
  - Certification of Budget Adoption (CB), *with original signatures.*
  - Workers' Compensation Certification (CC), *with original signatures.*
  - Average Daily Attendance (A).
  - LCFF calculations with all assumptions used.

## Board of Education

Mark C. Anderson   Susan Horley   Sharon C. Jones   Lyn Neylon   Gregg Robinson

SERVICE AND LEADERSHIP

- Criteria and Standards Review (01CS). Financial Reporting will provide contracting districts with a data sheet to assist in completing form 01CS.
  - Current Expense Formula (CEA and CEB).
  - Any other applicable forms, as listed in the *SACS Software User Guide*, Attachment A. This user guide can be found in the "Calendars and Manuals" folder downloaded as part of the SACS software.
  - The ASSET and DEBT forms are not required for the Adopted Budget.
- **Cash Flow.** SDCOE is now requiring school districts to include a 2015-16 cash flow, in addition to the 2014-15 cash flow, in the Adopted Budget submission. The cash flow must also be included in your board packet. SDCOE will provide a draft cash flow based on the latest information from the California Department of Education (CDE) by June 6, 2014. If you are using the SDCOE-provided cash flow, please update and sign at the bottom to verify that you have reviewed it. You may also use Form CASH in the SACS software or your own cash flow for both 2014-15 and 2015-16.
- **Multi-Year Projection.** Districts must submit a General Fund multi-year projection for 2014-15, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and include a detailed list of assumptions. Districts have three options for multi-year projections:
- MYP form in the SACS software;
  - District model; or
  - SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). Please see Attachment C for instructions and an assumption sheet.
- Note: Whatever model the district chooses to use, you should consider also inputting the final data into SACS Form MYP because this will bring the MYP data into Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.
- **LCFF Calculations.** SDCOE has loaded your district's 2<sup>nd</sup> Interim ADA and unduplicated count into the latest FCMAT LCFF calculator to assist with the multi-year revenue projections. FCMAT's version 15.2b of this model will be emailed to districts.
- **Board Packet.** Provide a copy of the agenda item and any supplemental material submitted to your governing board. Please note that the SACS forms are required to be included in the board packet. In addition, any supplementary information submitted to the board must match the SACS forms.
- **Resolution to Identify Budget Reductions.** A sample resolution is provided in Attachment B, if applicable to your district.
- **Other Information.** Your Business Advisory Services consultant may request additional information during review of your budget submission.

### Technical Review Checklist

Please run the technical review checklist for both estimated actuals and adopted budget. Fatal errors are not acceptable and must be corrected. Warnings are only acceptable if they deal with prior year tax adjustments, or are allowable by the California School Accounting Manual but are not reflected in the SACS software.

### Charter Schools

Education Code Section 47604.33 requires charter schools to submit an adopted budget and LCAP to their chartering agencies by **July 1, 2014**. Chartering agencies should forward both of these reports to the county office of education by the same deadline. Please coordinate with your charter schools to ensure timely submission. Although charter schools are not required to use a particular format for the adopted budget, the existing forms in the SACS software are available for their use. A certification page is not required.

Please see Attachment A for Q&A on responsibilities of authorizers as it relates to review of the charter school LCAP's.

### Procedures for Submitting Reports

Please ensure that all forms submitted are complete. After completing all necessary forms, export an "Official" SACS file and submit the file to us via the BS Upload website at <https://bsupload.sdcoe.net/login.asp>. ***District Local Control Accountability Plans must also be submitted via the BS Upload site.*** Instructions for using this site are available at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Pages/financial-reporting.aspx>. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and a signed certification page.

All materials should be received in our office by **July 1, 2014**. ***The adopted budget is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the Annual Budget report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala at (858) 292-3713 or your Business Advisory Services consultant.

## ***SDCOE Guidance for 2014-15 Budget Submission***

On January 9, 2014 Gov. Brown's administration released its 2014-15 budget proposal. On May 13, 2014 the Governor released the May revision of the 2014-15 Budget. The May revision is very similar to what was proposed in January with the following exceptions:

### **Changes since January 2014-15 Budget Proposal**

#### **CalSTRS Funding Plan**

The January proposal acknowledged the CalSTRS \$80.4 billion shortfall, but did not provide a proposal on how to address it with CalSTRS projected to run out of money in 2046. To solve the problem right now would cost approximately \$4.5 billion per year. The Governor's May Revision proposes to fully fund CalSTRS by 2045-46 by increasing contributions from three sources:

1. *State contribution*
  - Increase from the current rate of 3.041% to 6.3% over three years
2. *Employer contribution*
  - Increase from 8.25% to 19.1% over seven years
3. *Employee contribution*
  - Increase from 8% to 10.25% over three years.

#### **Rainy Day Fund**

In January the Governor proposed to establish two reserves

1. A state-level Rainy Day fund
2. A Proposition 98 reserve

The May revisions continues to propose the same reserves, however the Prop. 98 reserve would not take effect until specified conditions are met:

- Prop. 98 funding is based on Test 1
- The Maintenance Factor as of the end of 2014-15 if fully repaid
  - (estimated at \$4 billion)
- Full funding for enrollment growth and COLA are provided
- Prop. 98 would not be affected by contributions to the state's Rainy Day Fund

Contributions to the state-level Rainy Day fund would be based on:

- 1.5% of General Fund revenue
- Capital gains revenue in excess of 8% of General Fund revenue
  - (The January budget proposed 6.5%)

The May Revision also proposes:

- 50% of the amount set aside from state revenues would fund debt repayment and 50% would be deposited into the Rainy Day Fund.
- \$3.2 billion would be set aside in 2014-15 pursuant to Prop. 98 to be divided

equally between repayment of the Economic Recovery Bonds and transfer to the Budget Stabilization Account.

#### **Mandate Reimbursement and the Mandates Block Grant**

In 2012 the Budget Act created a Mandate Block Grant (MBG) to provide reimbursements to LEAs for the cost of performing nearly all state mandates. The May Revision provides an increase of \$1.6 million from the January proposal (from \$216.6 million to \$218.2 million). The May Revision also adds the following mandates to the MBG, but provides no additional funding:

- o Parental Involvement
- o Williams Case Implementation, I, II, and III
- o Developer Fees

The May Revision also provides an increase of \$5,000 to reflect the addition of five mandates to the mandate claiming process

- o Parental Involvement
- o Williams Case Implementation, I, II, and III
- o Developer Fees
- o Student Records
- o Graduation Requirements
  - o Both Student Records and Graduation Requirements are existing mandates, but were both inadvertently left out of the January Proposal.

#### **Child Care and State Preschool Programs**

The May Revision proposes changes to the CalWorks Stages 2 and 3 funding:

- o Stage 2 - \$15.6 million reduction to reflect a decline in eligible beneficiaries
- o State 3 - \$30.2 million increase to reflect an increase in caseloads and costs

Proposed changes to Non-CalWORKs Programs:

- o Capped child care programs proposed to decrease by \$15.4 million
- o An increase of \$356,000 for State Preschool
- o An increase in federal funds of \$24.4 million for child care and development programs

#### **Multiyear Projections**

The Department of Finance (DOF) has provided its estimates for LCFF gap funding for 2014-15, 2015-16 and 2016-17.

Year	2014-15	2015-16	2016-17
Gap Funding %	28.06%	30.39%	19.50%

The May Revision to the Governor's Budget provides each district and charter school increased funding equal to approximately 28.06% of the difference between their current funding level and their LCFF target in 2014-15. According to the DOF, additional funding is projected to increase funding equal to 30.39% of the remaining difference in 2015-16 and 19.50% in 2016-17.

As mentioned above, the Governor recently came out with his new CalSTRS Funding Plan:

Year	2014-15	2015-16	2016-17
Employer Contribution Rate	9.5%	11.1%	12.7%
Employee Contribution Rate	8.15%	9.2%	10.25%

We realize that districts may have already built their budgets prior to this information being released; therefore we are not requiring this information be included in the MYP's. However, it will need to be addressed in the 45 Day Revision should it become part of the annual Budget Act.

#### **45 Day Revision**

Pursuant to Education Code Section 42127 (I)(4), "not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act". Please forward a narrative or spreadsheet to our office providing details of changes that you will make based on the signed budget.

#### **County Office Analysis and Recommendation**

As we perform our reviews, we do so while assessing the uniqueness of each school district's financial situation. Some of the factors we consider in our analysis are:

- The district's reserve for economic uncertainties
- Other reserves available
- The cash flow projections and the ability to meet expenditure obligations for at least 24 months
- The ability to immediately implement expenditure reductions if necessary
- The status of negotiations
- If contingency plans are used, they must be realistic and ready for timely implementation
- FCMAT Fiscal Indicators

If your district chooses to budget the entire DOF gap funding amount identified above, the district will need to have a contingency plan in place should the revenue amount fail to materialize as projected.

Should you have any questions, please feel free to contact Lora Duzyk, Brent Watson or your business consultant.

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	32,134,396.00	163,813.00	32,298,209.00	36,428,618.00	166,669.00	36,595,287.00	13.3%
2) Federal Revenue		8100-8299	50,000.00	3,344,762.00	3,394,762.00	50,000.00	2,825,659.00	2,875,659.00	-15.3%
3) Other State Revenue		8300-8599	659,009.00	1,637,650.00	2,296,659.00	621,982.00	420,819.00	1,042,801.00	-54.6%
4) Other Local Revenue		8600-8799	220,322.00	3,124,228.00	3,344,550.00	156,986.00	3,281,821.00	3,438,807.00	2.8%
5) TOTAL, REVENUES			33,063,727.00	8,270,453.00	41,334,180.00	37,257,586.00	6,694,968.00	43,952,554.00	6.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,125,246.00	4,668,386.00	19,793,632.00	16,329,132.00	3,496,206.00	19,825,338.00	0.2%
2) Classified Salaries		2000-2999	4,199,118.00	2,331,914.00	6,531,032.00	4,526,621.00	2,299,672.00	6,826,293.00	4.5%
3) Employee Benefits		3000-3999	5,320,296.00	1,859,202.00	7,179,498.00	5,984,704.00	1,809,280.00	7,793,984.00	8.6%
4) Books and Supplies		4000-4999	912,500.00	872,690.00	1,785,190.00	5,482,740.00	1,111,547.00	6,594,287.00	269.4%
5) Services and Other Operating Expenditures		5000-5999	4,633,335.00	2,835,665.00	7,469,000.00	4,091,829.00	2,435,472.00	6,527,301.00	-12.6%
6) Capital Outlay		6000-6999	6,976.00	10,000.00	16,976.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	467,899.00	0.00	467,899.00	467,899.00	0.00	467,899.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(511,451.00)	305,696.00	(205,755.00)	(401,410.00)	194,356.00	(207,054.00)	0.6%
9) TOTAL, EXPENDITURES			30,153,919.00	12,883,553.00	43,037,472.00	36,481,515.00	11,346,533.00	47,828,048.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,909,808.00	(4,613,100.00)	(1,703,292.00)	776,071.00	(4,651,565.00)	(3,875,494.00)	127.5%
D. OTHER FINANCING SOURCES/USES									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	0.0%

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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>			(1,430,834.00)	(272,458.00)	(1,703,292.00)	(3,875,494.00)	0.00	(3,875,494.00)	127.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
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)			2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
2) Ending Balance, June 30 (E + F1e)			1,333,614.93	1,575,801.74	2,909,416.67	(2,541,879.07)	1,575,801.74	(966,077.33)	-133.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	0.00	0.00	0.00	-100.0%
Stores		9712	100,305.00	0.00	100,305.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,575,801.74	1,575,801.74	0.00	1,575,801.74	1,575,801.74	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,220,650.93	0.00	1,220,650.93	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(2,541,879.07)	0.00	(2,541,879.07)	New





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)	
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

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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)	
LCFF SOURCES									
Principal Apportionment		8011	12,887,389.00	0.00	12,887,389.00	18,522,249.00	0.00	18,522,249.00	43.7%
State Aid - Current Year		8012	4,467,983.00	0.00	4,467,983.00	4,491,347.00	0.00	4,491,347.00	0.5%
Education Protection Account State Aid - Current Year		8019	15,481.00	0.00	15,481.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	125,033.00	0.00	125,033.00	126,292.00	0.00	126,292.00	1.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	13,430,741.00	0.00	13,430,741.00	13,565,996.00	0.00	13,565,996.00	1.0%
Secured Roll Taxes		8042	490,851.00	0.00	490,851.00	490,851.00	0.00	490,851.00	0.0%
Unsecured Roll Taxes		8043	(13,280.00)	0.00	(13,280.00)	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	253,144.00	0.00	253,144.00	252,633.00	0.00	252,633.00	-0.2%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(1,604,194.00)	0.00	(1,604,194.00)	(1,620,349.00)	0.00	(1,620,349.00)	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,081,248.00	0.00	2,081,248.00	599,599.00	0.00	599,599.00	-71.2%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			32,134,396.00	0.00	32,134,396.00	36,428,618.00	0.00	36,428,618.00	13.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	163,813.00	163,813.00	0.00	166,669.00	166,669.00	1.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			32,134,396.00	163,813.00	32,298,209.00	36,428,618.00	166,669.00	36,595,287.00	13.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	755,945.00	755,945.00	0.00	748,158.00	748,158.00	-1.0%
Special Education Discretionary Grants		8182	0.00	156,854.00	156,854.00	0.00	147,098.00	147,098.00	-6.2%
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		1,460,288.00	1,460,288.00		1,160,334.00	1,160,334.00	-20.5%
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		384,815.00	384,815.00		299,476.00	299,476.00	-22.2%
NCLB: Title III, Immigrant Education Program	4201	8290		34,462.00	34,462.00		31,029.00	31,029.00	-10.0%

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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		406,448.00	406,448.00		311,619.00	311,619.00	-23.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
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	50,000.00	145,950.00	195,950.00	50,000.00	127,945.00	177,945.00	-9.2%
TOTAL, FEDERAL REVENUE			50,000.00	3,344,762.00	3,394,762.00	50,000.00	2,825,659.00	2,875,659.00	-15.3%
<b>OTHER STATE REVENUE</b>									
<b>Other State Apportionments</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	628,267.00	171,418.00	799,685.00	591,240.00	140,771.00	732,011.00	-8.5%
<b>Tax Relief Subventions</b>									
<b>Restricted Levies - Other</b>									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690			500.00	500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		130,000.00	130,000.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,052,040.00	1,052,040.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	30,742.00	283,892.00	314,634.00	30,742.00	280,048.00	310,790.00	-1.2%
TOTAL, OTHER STATE REVENUE			659,009.00	1,637,650.00	2,296,659.00	621,982.00	420,819.00	1,042,801.00	-54.6%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	91,888.00	91,888.00	0.00	91,888.00	91,888.00	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	97,986.00	0.00	97,986.00	97,986.00	0.00	97,986.00	0.0%
Interest		8680	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
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	0.00	974,491.00	974,491.00	0.00	974,491.00	974,491.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	102,336.00	146.00	102,482.00	39,000.00	0.00	39,000.00	-61.9%
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		2,057,703.00	2,057,703.00		2,215,442.00	2,215,442.00	7.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			220,322.00	3,124,228.00	3,344,550.00	156,986.00	3,281,821.00	3,438,807.00	2.8%
TOTAL REVENUES			33,083,727.00	8,270,453.00	41,334,180.00	37,257,586.00	6,694,988.00	43,952,554.00	6.3%

			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,793,408.00	4,411,187.00	17,204,595.00	13,955,710.00	3,275,581.00	17,231,291.00	0.2%
Certificated Pupil Support Salaries		1200	638,861.00	206,430.00	845,291.00	665,420.00	68,667.00	734,087.00	-13.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,605,895.00	50,769.00	1,656,664.00	1,620,921.00	151,958.00	1,772,879.00	7.0%
Other Certificated Salaries		1900	87,082.00	0.00	87,082.00	87,081.00	0.00	87,081.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,125,246.00	4,668,386.00	19,793,632.00	16,329,132.00	3,496,206.00	19,825,338.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	26,341.00	1,760,317.00	1,786,658.00	38,957.00	1,787,818.00	1,826,775.00	2.2%
Classified Support Salaries		2200	1,782,832.00	466,754.00	2,249,586.00	1,953,275.00	405,266.00	2,358,541.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	431,817.00	0.00	431,817.00	517,131.00	0.00	517,131.00	19.8%
Clerical, Technical and Office Salaries		2400	1,657,141.00	104,843.00	1,761,984.00	1,740,812.00	106,588.00	1,847,400.00	4.8%
Other Classified Salaries		2900	300,987.00	0.00	300,987.00	276,446.00	0.00	276,446.00	-8.2%
TOTAL, CLASSIFIED SALARIES			4,199,118.00	2,331,914.00	6,531,032.00	4,526,621.00	2,299,672.00	6,826,293.00	4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,230,006.00	303,280.00	1,533,286.00	1,553,336.00	322,849.00	1,876,185.00	22.4%
PERS		3201-3202	449,270.00	267,744.00	717,014.00	489,644.00	263,723.00	753,367.00	5.1%
OASDI/Medicare/Alternative		3301-3302	520,463.00	232,717.00	753,180.00	568,221.00	227,462.00	795,683.00	5.6%
Health and Welfare Benefits		3401-3402	1,872,809.00	831,809.00	2,704,618.00	2,038,116.00	777,287.00	2,815,403.00	4.1%
Unemployment Insurance		3501-3502	9,662.00	3,097.00	12,759.00	10,407.00	2,829.00	13,236.00	3.7%
Workers' Compensation		3601-3602	819,057.00	220,555.00	1,039,612.00	791,795.00	215,130.00	1,006,925.00	-3.1%
OPEB, Allocated		3701-3702	400,000.00	0.00	400,000.00	500,000.00	0.00	500,000.00	25.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,029.00	0.00	19,029.00	33,185.00	0.00	33,185.00	74.4%
TOTAL, EMPLOYEE BENEFITS			5,320,296.00	1,859,202.00	7,179,498.00	5,984,704.00	1,809,280.00	7,793,984.00	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	22,109.00	234,583.00	256,692.00	98,000.00	140,771.00	238,771.00	-7.0%
Books and Other Reference Materials		4200	0.00	27,126.00	27,126.00	50,000.00	3,881.00	53,881.00	98.6%
Materials and Supplies		4300	700,418.00	431,375.00	1,131,793.00	5,275,740.00	812,242.00	6,087,982.00	437.9%
Noncapitalized Equipment		4400	189,973.00	179,606.00	369,579.00	59,000.00	154,653.00	213,653.00	-42.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			912,500.00	872,690.00	1,785,190.00	5,482,740.00	1,111,547.00	6,594,287.00	269.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,405.00	295,567.00	328,972.00	32,200.00	102,967.00	135,167.00	-58.9%
Dues and Memberships		5300	14,721.00	5,000.00	19,721.00	14,721.00	5,000.00	19,721.00	0.0%
Insurance		5400 - 5450	370,543.00	0.00	370,543.00	370,543.00	0.00	370,543.00	0.0%
Operations and Housekeeping Services		5500	1,380,563.00	0.00	1,380,563.00	1,481,563.00	0.00	1,481,563.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	662,748.00	685,170.00	1,347,918.00	626,133.00	824,755.00	1,450,888.00	7.6%
Transfers of Direct Costs		5710	(12,944.00)	12,944.00	0.00	(4,868.00)	4,868.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,447.00	1,249.00	3,696.00	800.00	7,029.00	7,829.00	111.8%
Professional/Consulting Services and Operating Expenditures		5800	2,072,593.00	1,835,152.00	3,907,745.00	1,471,910.00	1,490,646.00	2,962,556.00	-24.2%
Communications		5900	109,259.00	583.00	109,842.00	98,827.00	207.00	99,034.00	-9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,633,335.00	2,835,665.00	7,469,000.00	4,091,829.00	2,435,472.00	6,527,301.00	-12.6%

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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)	
CAPITAL OUTLAY									
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	6,976.00	10,000.00	16,976.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,976.00	10,000.00	16,976.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	467,899.00	0.00	467,899.00	467,899.00	0.00	467,899.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,899.00	0.00	467,899.00	467,899.00	0.00	467,899.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(305,696.00)	305,696.00	0.00	(194,356.00)	194,356.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(205,755.00)	0.00	(205,755.00)	(207,054.00)	0.00	(207,054.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(511,451.00)	305,696.00	(205,755.00)	(401,410.00)	194,356.00	(207,054.00)	0.6%
TOTAL EXPENDITURES									
			30,153,919.00	12,883,553.00	43,037,472.00	36,481,515.00	11,348,533.00	47,828,048.00	11.1%

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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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	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			(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	0.0%

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			2013-14 Estimated Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	32,134,396.00	163,813.00	32,298,209.00	36,428,618.00	166,669.00	36,595,287.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	3,344,762.00	3,394,762.00	50,000.00	2,825,659.00	2,875,659.00	0.0%
3) Other State Revenue		8300-8599	659,009.00	1,637,650.00	2,296,659.00	621,982.00	420,819.00	1,042,801.00	0.0%
4) Other Local Revenue		8600-8799	220,322.00	3,124,228.00	3,344,550.00	156,986.00	3,281,821.00	3,438,807.00	0.0%
5) TOTAL, REVENUES			33,063,727.00	8,270,453.00	41,334,180.00	37,257,586.00	6,694,968.00	43,952,554.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	16,961,744.00	10,665,799.00	27,627,543.00	23,193,742.00	9,539,635.00	32,733,377.00	18.5%
2) Instruction - Related Services	2000-2999		2,708,277.00	316,861.00	3,025,138.00	3,314,809.00	150,982.00	3,465,791.00	14.6%
3) Pupil Services	3000-3999		2,160,227.00	669,141.00	2,829,368.00	2,222,148.00	572,275.00	2,794,423.00	-1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,353,035.00	336,496.00	4,689,531.00	3,641,542.00	194,356.00	3,835,898.00	-18.2%
8) Plant Services	8000-8999		3,492,737.00	895,256.00	4,387,993.00	3,631,375.00	889,285.00	4,520,660.00	3.0%
9) Other Outgo	9000-9999		477,899.00	0.00	477,899.00	477,899.00	0.00	477,899.00	0.0%
10) TOTAL, EXPENDITURES			30,153,919.00	12,883,553.00	43,037,472.00	36,481,515.00	11,346,533.00	47,828,048.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,909,808.00	(4,613,100.00)	(1,703,292.00)	776,071.00	(4,651,565.00)	(3,875,494.00)	127.5%
D. OTHER FINANCING SOURCES/USES									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,340,642.00)	4,340,642.00	0.00	(4,651,565.00)	4,651,565.00	0.00	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>			(1,430,834.00)	(272,458.00)	(1,703,292.00)	(3,875,494.00)	0.00	(3,875,494.00)	127.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
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)			2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,764,448.93	1,848,259.74	4,612,708.67	1,333,614.93	1,575,801.74	2,909,416.67	-36.9%
2) Ending Balance, June 30 (E + F1e)			1,333,614.93	1,575,801.74	2,909,416.67	(2,541,879.07)	1,575,801.74	(966,077.33)	-133.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	0.00	0.00	0.00	-100.0%
Stores		9712	100,305.00	0.00	100,305.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,575,801.74	1,575,801.74	0.00	1,575,801.74	1,575,801.74	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,220,650.93	0.00	1,220,650.93	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	(2,541,879.07)	0.00	(2,541,879.07)	New

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Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	0.96	0.96
6300	Lottery: Instructional Materials	0.44	0.44
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.52	0.52
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.52	0.52
7400	Quality Education Investment Act	19,141.87	19,141.87
9010	Other Restricted Local	1,556,657.43	1,556,657.43
Total, Restricted Balance		1,575,801.74	1,575,801.74

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	68,723.00	68,723.00	0.0%
3) Other State Revenue		8300-8599	858,896.00	860,597.00	0.2%
4) Other Local Revenue		8600-8799	478,400.00	472,183.00	-1.3%
5) TOTAL REVENUES			1,406,019.00	1,401,503.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	576,991.00	613,961.00	6.4%
2) Classified Salaries		2000-2999	407,639.00	420,841.00	3.2%
3) Employee Benefits		3000-3999	237,121.00	219,129.00	-7.6%
4) Books and Supplies		4000-4999	92,966.00	39,037.00	-58.0%
5) Services and Other Operating Expenditures		5000-5999	22,880.00	28,167.00	23.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,109.00	80,368.00	-6.7%
9) TOTAL EXPENDITURES			1,423,706.00	1,401,503.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,687.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,687.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,962.60	47,275.60	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,962.60	47,275.60	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,962.60	47,275.60	-27.2%
2) Ending Balance, June 30 (E + F1e)			47,275.60	47,275.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,275.60	47,275.60	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	68,723.00	68,723.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>68,723.00</b>	<b>68,723.00</b>	<b>0.0%</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	858,896.00	860,597.00	0.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>858,896.00</b>	<b>860,597.00</b>	<b>0.2%</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	50,000.00	43,783.00	-12.4%
Interagency Services		8677	428,400.00	428,400.00	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>478,400.00</b>	<b>472,183.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,406,019.00</b>	<b>1,401,503.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	445,131.00	507,932.00	14.1%
Certificated Pupil Support Salaries		1200	33,370.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,490.00	106,029.00	7.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>576,991.00</b>	<b>613,961.00</b>	<b>6.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	272,608.00	280,707.00	3.0%
Classified Support Salaries		2200	86,277.00	88,998.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,754.00	51,136.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>407,639.00</b>	<b>420,841.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	48,671.00	50,986.00	4.8%
PERS		3201-3202	35,792.00	33,910.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	33,897.00	31,807.00	-6.2%
Health and Welfare Benefits		3401-3402	72,975.00	65,949.00	-9.6%
Unemployment Insurance		3501-3502	499.00	474.00	-5.0%
Workers' Compensation		3601-3602	36,287.00	36,003.00	-0.8%
OPEB, Allocated		3701-3702	9,000.00	0.00	-100.0%
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>237,121.00</b>	<b>219,129.00</b>	<b>-7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,244.00	34,037.00	-56.5%
Noncapitalized Equipment		4400	14,722.00	5,000.00	-66.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>92,966.00</b>	<b>39,037.00</b>	<b>-58.0%</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	560.00	3,000.00	435.7%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,610.00	9,347.00	8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,240.00	11,500.00	2.3%
Professional/Consulting Services and Operating Expenditures		5800	1,870.00	220.00	-88.2%
Communications		5900	350.00	4,100.00	1071.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,880.00</b>	<b>28,167.00</b>	<b>23.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	86,109.00	80,368.00	-6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>86,109.00</b>	<b>80,368.00</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,423,706.00</b>	<b>1,401,503.00</b>	<b>-1.6%</b>



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	68,723.00	68,723.00	0.0%
3) Other State Revenue		8300-8599	858,896.00	860,597.00	0.2%
4) Other Local Revenue		8600-8799	478,400.00	472,183.00	-1.3%
5) TOTAL REVENUES			1,406,019.00	1,401,503.00	-0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		995,082.00	1,002,667.00	0.8%
2) Instruction - Related Services	2000-2999		184,498.00	198,335.00	7.5%
3) Pupil Services	3000-3999		109,588.00	68,834.00	-37.2%
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		86,109.00	80,368.00	-6.7%
8) Plant Services	8000-8999		48,429.00	51,299.00	5.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,423,706.00	1,401,503.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,687.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,687.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,962.60	47,275.60	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,962.60	47,275.60	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,962.60	47,275.60	-27.2%
2) Ending Balance, June 30 (E + F1e)			47,275.60	47,275.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	47,275.60	47,275.60	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	47,275.29	47,275.29
9010	Other Restricted Local	0.31	0.31
Total, Restricted Balance		47,275.60	47,275.60

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	2,056,700.00	2,056,700.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.0%
4) Other Local Revenue		8600-8799	115,224.00	112,000.00	-2.8%
5) TOTAL, REVENUES			2,331,924.00	2,328,700.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	752,585.00	737,445.00	-2.0%
3) Employee Benefits		3000-3999	273,472.00	261,857.00	-4.2%
4) Books and Supplies		4000-4999	1,204,462.00	1,111,462.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	120,942.00	115,718.00	-4.3%
6) Capital Outlay		6000-6999	37,148.00	37,148.00	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	119,646.00	126,686.00	5.9%
9) TOTAL, EXPENDITURES			2,508,255.00	2,390,316.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(176,331.00)	(61,616.00)	-65.1%
<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>			(176,331.00)	(61,616.00)	-65.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,238,249.59	1,061,918.59	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,249.59	1,061,918.59	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,238,249.59	1,061,918.59	-14.2%
2) Ending Balance, June 30 (E + F1e)			1,061,918.59	1,000,302.59	-5.8%
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	1,061,918.59	1,000,302.59	-5.8%
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	2,056,700.00	2,056,700.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,056,700.00	2,056,700.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	160,000.00	160,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			160,000.00	160,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	113,224.00	110,000.00	-2.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			115,224.00	112,000.00	-2.8%
<b>TOTAL, REVENUES</b>			2,331,924.00	2,328,700.00	-0.1%



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	658,515.00	640,450.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	31,690.00	34,575.00	9.1%
Clerical, Technical and Office Salaries		2400	62,380.00	62,420.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>752,585.00</b>	<b>737,445.00</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,633.00	69,595.00	-8.0%
OASDI/Medicare/Alternative		3301-3302	48,814.00	47,351.00	-3.0%
Health and Welfare Benefits		3401-3402	120,050.00	116,513.00	-2.9%
Unemployment Insurance		3501-3502	377.00	369.00	-2.1%
Workers' Compensation		3601-3602	28,598.00	28,029.00	-2.0%
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>273,472.00</b>	<b>261,857.00</b>	<b>-4.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,147.00	56,647.00	-21.5%
Noncapitalized Equipment		4400	69,658.00	69,658.00	0.0%
Food		4700	1,062,657.00	985,157.00	-7.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,204,462.00</b>	<b>1,111,462.00</b>	<b>-7.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	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	60,724.00	55,500.00	-8.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,936.00)	(19,329.00)	29.4%
Professional/Consulting Services and Operating Expenditures		5800	67,954.00	72,547.00	6.8%
Communications		5900	5,200.00	5,000.00	-3.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,942.00</b>	<b>115,718.00</b>	<b>-4.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,148.00	37,148.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>37,148.00</b>	<b>37,148.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	119,646.00	126,686.00	5.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>119,646.00</b>	<b>126,686.00</b>	<b>5.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,508,255.00</b>	<b>2,390,316.00</b>	<b>-4.7%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			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	2,056,700.00	2,056,700.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.0%
4) Other Local Revenue		8600-8799	115,224.00	112,000.00	-2.8%
5) TOTAL REVENUES			2,331,924.00	2,328,700.00	-0.1%
<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		2,388,609.00	2,263,630.00	-5.2%
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		119,646.00	126,686.00	5.9%
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 EXPENDITURES			2,508,255.00	2,390,316.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(176,331.00)	(61,616.00)	-65.1%
<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>			(176,331.00)	(61,616.00)	-65.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,238,249.59	1,061,918.59	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,249.59	1,061,918.59	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,238,249.59	1,061,918.59	-14.2%
2) Ending Balance, June 30 (E + F1e)			1,061,918.59	1,000,302.59	-5.8%
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	1,061,918.59	1,000,302.59	-5.8%
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%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,061,918.59	1,000,302.59
Total, Restricted Balance		1,061,918.59	1,000,302.59

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	409,270.00	100,000.00	-75.6%
5) TOTAL REVENUES			409,270.00	100,000.00	-75.6%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	354,396.00	241,000.00	-32.0%
6) Capital Outlay		6000-6999	27,112,857.00	1,868,459.00	-93.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			27,467,253.00	2,109,459.00	-92.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,057,983.00)	(2,009,459.00)	-92.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,057,983.00)	(2,009,459.00)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,027,757.26	9,969,774.26	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,027,757.26	9,969,774.26	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,027,757.26	9,969,774.26	-73.1%
2) Ending Balance, June 30 (E + F1e)			9,969,774.26	7,960,315.26	-20.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,969,774.26	7,960,315.26	-20.2%
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>					
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>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	100,000.00	100,000.00	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	309,270.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			409,270.00	100,000.00	-75.6%
<b>TOTAL, REVENUES</b>			409,270.00	100,000.00	-75.6%

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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<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	170,000.00	200,000.00	17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	184,396.00	41,000.00	-77.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>354,396.00</b>	<b>241,000.00</b>	<b>-32.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	256,073.00	15,000.00	-94.1%
Buildings and Improvements of Buildings		6200	26,856,784.00	1,853,459.00	-93.1%
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>27,112,857.00</b>	<b>1,868,459.00</b>	<b>-93.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,467,253.00</b>	<b>2,109,459.00</b>	<b>-92.3%</b>

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

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Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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%
(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	409,270.00	100,000.00	-75.6%
5) TOTAL, REVENUES			409,270.00	100,000.00	-75.6%
<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		27,467,253.00	2,109,459.00	-92.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,467,253.00	2,109,459.00	-92.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(27,057,983.00)	(2,009,459.00)	-92.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,057,983.00)	(2,009,459.00)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,027,757.26	9,969,774.26	-73.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,027,757.26	9,969,774.26	-73.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,027,757.26	9,969,774.26	-73.1%
2) Ending Balance, June 30 (E + F1e)			9,969,774.26	7,960,315.26	-20.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,969,774.26	7,960,315.26	-20.2%
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>
9010	Other Restricted Local	9,969,774.26	7,960,315.26
Total, Restricted Balance		9,969,774.26	7,960,315.26

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	208,877.00	8,000.00	-96.2%
5) TOTAL REVENUES			208,877.00	8,000.00	-96.2%
<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	330,000.00	330,000.00	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			330,000.00	330,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(121,123.00)	(322,000.00)	165.8%
<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>			(121,123.00)	(322,000.00)	165.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,114.02	379,991.02	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,114.02	379,991.02	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,114.02	379,991.02	-24.2%
2) Ending Balance, June 30 (E + F1e)			379,991.02	57,991.02	-84.7%
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	379,991.02	57,991.02	-84.7%
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>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	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	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	206,877.00	6,000.00	-97.1%
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>			208,877.00	8,000.00	-96.2%
<b>TOTAL, REVENUES</b>			208,877.00	8,000.00	-96.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,000.00	320,000.00	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	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>330,000.00</b>	<b>330,000.00</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					
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>330,000.00</b>	<b>330,000.00</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>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,877.00	8,000.00	-96.2%
5) TOTAL REVENUES			208,877.00	8,000.00	-96.2%
<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		20,000.00	20,000.00	0.0%
8) Plant Services	8000-8999		310,000.00	310,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			330,000.00	330,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(121,123.00)	(322,000.00)	165.8%
<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>			(121,123.00)	(322,000.00)	165.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,114.02	379,991.02	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,114.02	379,991.02	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,114.02	379,991.02	-24.2%
2) Ending Balance, June 30 (E + F1e)			379,991.02	57,991.02	-84.7%
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	379,991.02	57,991.02	-84.7%
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>
9010	Other Restricted Local	379,991.02	57,991.02
Total, Restricted Balance		379,991.02	57,991.02

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	20.00	20.00	0.0%
5) TOTAL REVENUES			20.00	20.00	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>			20.00	20.00	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>			20.00	20.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,293.33	5,313.33	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,293.33	5,313.33	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,293.33	5,313.33	0.4%
2) Ending Balance, June 30 (E + F1e)			5,313.33	5,333.33	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		9740	5,313.33	5,333.33	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

(61)

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	20.00	20.00	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>			20.00	20.00	0.0%
<b>TOTAL, REVENUES</b>			20.00	20.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<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	20.00	20.00	0.0%
5) TOTAL REVENUES			20.00	20.00	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>			20.00	20.00	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>			20.00	20.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,293.33	5,313.33	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,293.33	5,313.33	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,293.33	5,313.33	0.4%
2) Ending Balance, June 30 (E + F1e)			5,313.33	5,333.33	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		9740	5,313.33	5,333.33	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	5,313.33	5,333.33
Total, Restricted Balance		5,313.33	5,333.33

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	2,538,194.00	2,667,272.00	5.1%
5) TOTAL REVENUES			2,538,194.00	2,667,272.00	5.1%
<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	37,400.00	37,000.00	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,630.00	253,630.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			291,030.00	290,630.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,247,164.00	2,376,642.00	5.8%
<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	2,476,978.00	2,528,098.00	2.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,476,978.00)	(2,528,098.00)	2.1%

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>			(229,814.00)	(151,456.00)	-34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,196,291.11	1,966,477.11	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,196,291.11	1,966,477.11	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,196,291.11	1,966,477.11	-10.5%
2) Ending Balance, June 30 (E + F1e)			1,966,477.11	1,815,021.11	-7.7%
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	1,966,477.11	1,815,021.11	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	2,532,388.00	2,664,029.00	5.2%
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	5,806.00	3,243.00	-44.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,538,194.00	2,667,272.00	5.1%
<b>TOTAL, REVENUES</b>			2,538,194.00	2,667,272.00	5.1%

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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<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	14,748.00	15,000.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,652.00	22,000.00	-2.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			37,400.00	37,000.00	-1.1%
<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>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	253,630.00	253,630.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			253,630.00	253,630.00	0.0%
<b>TOTAL, EXPENDITURES</b>			291,030.00	290,630.00	-0.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,476,978.00	2,528,098.00	2.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,476,978.00	2,528,098.00	2.1%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,476,978.00)	(2,528,098.00)	2.1%

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	2,538,194.00	2,667,272.00	5.1%
5) TOTAL REVENUES			2,538,194.00	2,667,272.00	5.1%
<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		37,400.00	37,000.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	253,630.00	253,630.00	0.0%
10) TOTAL EXPENDITURES			291,030.00	290,630.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,247,164.00	2,376,642.00	5.8%
<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	2,476,978.00	2,528,098.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,476,978.00)	(2,528,098.00)	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>			(229,814.00)	(151,456.00)	-34.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,196,291.11	1,966,477.11	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,196,291.11	1,966,477.11	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,196,291.11	1,966,477.11	-10.5%
2) Ending Balance, June 30 (E + F1e)			1,966,477.11	1,815,021.11	-7.7%
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	1,966,477.11	1,815,021.11	-7.7%
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%



Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	1,966,477.11	1,815,021.11
Total, Restricted Balance		1,966,477.11	1,815,021.11

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	5,255,474.00	5,256,474.00	0.0%
5) TOTAL, REVENUES			5,255,474.00	5,256,474.00	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	4,904,881.00	4,904,881.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,904,881.00	4,904,881.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			350,593.00	351,593.00	0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			350,593.00	351,593.00	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,177,412.00	4,528,005.00	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,177,412.00	4,528,005.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,177,412.00	4,528,005.00	8.4%
2) Ending Balance, June 30 (E + F1e)			4,528,005.00	4,879,598.00	7.8%
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	4,528,005.00	4,879,598.00	7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,655,945.00	4,656,945.00	0.0%
Unsecured Roll		8612	599,529.00	599,529.00	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>			5,255,474.00	5,256,474.00	0.0%
<b>TOTAL, REVENUES</b>			5,255,474.00	5,256,474.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,770,000.00	2,770,000.00	0.0%
Bond Interest and Other Service Charges		7434	2,134,881.00	2,134,881.00	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>4,904,881.00</b>	<b>4,904,881.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,904,881.00</b>	<b>4,904,881.00</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>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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	5,255,474.00	5,256,474.00	0.0%
5) TOTAL REVENUES			5,255,474.00	5,256,474.00	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	4,904,881.00	4,904,881.00	0.0%
10) TOTAL EXPENDITURES			4,904,881.00	4,904,881.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			350,593.00	351,593.00	0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			350,593.00	351,593.00	0.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,177,412.00	4,528,005.00	8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,177,412.00	4,528,005.00	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,177,412.00	4,528,005.00	8.4%
2) Ending Balance, June 30 (E + F1e)			4,528,005.00	4,879,598.00	7.8%
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	4,528,005.00	4,879,598.00	7.8%
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%

Resource	Description	2013-14 Estimated Actuals	2014-15 Budget
9010	Other Restricted Local	4,528,005.00	4,879,598.00
Total, Restricted Balance		4,528,005.00	4,879,598.00

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	2,476,978.00	2,528,038.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,476,978.00	2,528,038.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,476,978.00)	(2,528,038.00)	2.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,476,978.00	2,528,098.00	2.1%
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			2,476,978.00	2,528,098.00	2.1%

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	60.00	New
<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)			0.00	60.00	New
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	60.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	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>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>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	1,811,978.00	1,783,038.00	-1.6%
Other Debt Service - Principal		7439	665,000.00	745,000.00	12.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,476,978.00</b>	<b>2,528,038.00</b>	<b>2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,476,978.00</b>	<b>2,528,038.00</b>	<b>2.1%</b>

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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	2,476,978.00	2,528,098.00	2.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,476,978.00	2,528,098.00	2.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			2,476,978.00	2,528,098.00	2.1%



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	2,476,978.00	2,528,038.00	2.1%
10) TOTAL EXPENDITURES			2,476,978.00	2,528,038.00	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,476,978.00)	(2,528,038.00)	2.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,476,978.00	2,528,098.00	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			2,476,978.00	2,528,098.00	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	60.00	New
<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)			0.00	60.00	New
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	60.00	New
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%

Resource	Description	2013-14	2014-15
		Estimated Actuals	Budget
9010	Other Restricted Local	0.00	60.00
Total, Restricted Balance		0.00	60.00

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)	4,861.78	4,861.78	4,915.06	4,766.56	4,766.56	4,861.78
<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>	4,861.78	4,861.78	4,915.06	4,766.56	4,766.56	4,861.78
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	5.53	5.53	5.53	5.53	5.53	5.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	5.53	5.53	5.53	5.53	5.53	5.53
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	4,867.31	4,867.31	4,920.59	4,772.09	4,772.09	4,867.31
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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**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: San Ysidro School District  
Date: June 13, 2014

Place: San Ysidro School District  
Date: June 19, 2014  
Time: 5:30 p.m.

Adoption Date: June 26, 2014

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

Contact person for additional information on the budget reports:

Name: Dena Whittington

Telephone: (619) 428-4476 x 3004

Title: Assistant Superintendent Business Services

E-mail: dwhittington@sysd.k12.ca.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • 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)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
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

ADDITIONAL FISCAL INDICATORS			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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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:

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

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Dena Whittington  
Title: Assistant Superintendent Business Services  
Telephone: (619) 428-4476 x 3004  
E-mail: dwhittington@sysd.k12.ca.us

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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	19,793,632.00	301	0.00	303	19,793,632.00	305	817,033.00		307	18,976,599.00	309
2000 - Classified Salaries	6,531,032.00	311	0.00	313	6,531,032.00	315	290,764.00		317	6,240,268.00	319
3000 - Employee Benefits (Excluding 3800)	7,179,498.00	321	400,000.00	323	6,779,498.00	325	144,483.00		327	6,635,015.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,785,190.00	331	0.00	333	1,785,190.00	335	366,916.00		337	1,418,274.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,263,245.00	341	0.00	343	7,263,245.00	345	365,915.00		347	6,897,330.00	349
TOTAL					42,152,597.00	365	TOTAL			40,167,486.00	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	
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. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			58.59%
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.59%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.41%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	40,167,486.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	566,361.55

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	19,825,338.00	301	0.00	303	19,825,338.00	305	763,410.00		307	19,061,928.00	309
2000 - Classified Salaries	6,826,293.00	311	0.00	313	6,826,293.00	315	287,150.00		317	6,539,143.00	319
3000 - Employee Benefits (Excluding 3800)	7,793,984.00	321	500,000.00	323	7,293,984.00	325	111,596.00		327	7,182,388.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,594,287.00	331	0.00	333	6,594,287.00	335	329,750.00		337	6,264,537.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,320,247.00	341	0.00	343	6,320,247.00	345	245,245.00		347	6,075,002.00	349
TOTAL					46,860,149.00	365	TOTAL			45,122,998.00	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).			
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	0.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			23,984,389.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			172,170.00
14. TOTAL SALARIES AND BENEFITS.			396
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.			396
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			23,812,219.00
			397
			52.77%

**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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	52.77%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.23%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	45,122,998.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,262,392.76

**Multi-Year Projections Summary Report**  
**San Ysidro Elementary Adopted Budget 2014-2015**

DESCRIPTION	OBJECT CODE	FY 2014-15 Current (Base Year)			FY 2015-16 First Projected Year			FY 2016-17 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A Beginning Balance as of July 1</b>		<b>\$1,333,615</b>	<b>\$1,575,802</b>	<b>\$2,909,417</b>	<b>(\$2,541,879)</b>	<b>\$1,575,802</b>	<b>(\$966,077)</b>	<b>(\$6,351,532)</b>	<b>\$1,575,801</b>	<b>(\$4,775,730)</b>
<b>B Revenues</b>										
1 Revenue Limit Sources	8010-8099	36,428,618	166,669	36,595,287	39,616,204	166,669	39,782,873	40,766,922	166,669	40,933,591
2 Federal Revenues	8100-8299	50,000	2,825,659	2,875,659	50,000	2,684,376	2,734,376	50,000	2,550,157	2,600,157
3 Other State Revenues	8300-8599	621,982	420,819	1,042,801	632,025	423,211	1,055,236	620,026	420,354	1,040,380
4 Other Local Revenues	8600-8799	156,986	3,281,821	3,438,807	156,986	3,281,821	3,438,807	156,986	3,281,821	3,438,807
<b>5 Total Revenues</b>		<b>37,257,586</b>	<b>6,694,968</b>	<b>43,952,554</b>	<b>40,455,215</b>	<b>6,556,077</b>	<b>47,011,292</b>	<b>41,593,934</b>	<b>6,419,001</b>	<b>48,012,935</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$38,591,201</b>	<b>\$8,270,770</b>	<b>\$46,861,971</b>	<b>\$37,913,336</b>	<b>\$8,131,878</b>	<b>\$46,045,215</b>	<b>\$35,242,403</b>	<b>\$7,994,803</b>	<b>\$43,237,205</b>
<b>C Expenditures</b>										
1 Certificated Salaries	1000-1999	16,329,132	3,496,206	19,825,338	16,914,013	3,496,206	20,410,219	17,171,387	3,496,206	20,667,593
2 Classified Salaries	2000-2999	4,526,621	2,299,672	6,826,293	4,763,373	2,299,672	7,063,045	4,867,317	2,299,672	7,166,989
3 Employee Benefits	3000-3999	5,984,704	1,809,280	7,793,984	6,445,370	1,809,280	8,254,650	6,728,039	1,809,280	8,537,319
4 Books & Supplies	4000-4999	5,482,740	1,111,579	6,594,319	7,705,527	1,601,152	9,306,679	8,650,061	1,523,962	10,174,023
5 Services, Other Operating Exp	5000-5999	4,091,829	2,435,440	6,527,269	3,557,966	2,435,440	5,993,406	3,557,569	2,435,440	5,993,009
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	467,899	0	467,899	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(401,410)	194,356	(207,054)	(401,410)	194,356	(207,054)	(401,410)	194,356	(207,054)
10 CSR Reduction (for info only)	1000-7999							0	0	
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures:</b>		<b>\$36,481,515</b>	<b>\$11,346,533</b>	<b>\$47,828,048</b>	<b>\$38,984,839</b>	<b>\$11,836,106</b>	<b>\$50,820,945</b>	<b>\$40,572,963</b>	<b>\$11,758,916</b>	<b>\$52,331,879</b>
<b>D Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(4,651,565)	4,651,565	0	(5,280,029)	5,280,029	0	(5,339,915)	5,339,915	0
<b>E Net Increase (Decrease) in Fund Balance</b>		<b>(\$3,875,494)</b>	<b>\$0</b>	<b>(\$3,875,494)</b>	<b>(\$3,809,653)</b>	<b>(\$0)</b>	<b>(\$3,809,653)</b>	<b>(\$4,318,943)</b>	<b>\$0</b>	<b>(\$4,318,943)</b>
<b>F Ending Balance</b>		<b>(\$2,541,879)</b>	<b>\$1,575,802</b>	<b>(\$966,077)</b>	<b>(\$6,351,532)</b>	<b>\$1,575,801</b>	<b>(\$4,775,730)</b>	<b>(\$10,670,475)</b>	<b>\$1,575,802</b>	<b>(\$9,094,673)</b>
1 Revolving Cash	9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2 Other Reserves	97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3 Restricted	9740	0	1,575,802	1,575,802	0	1,575,801	1,575,801	0	1,575,802	1,575,802
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,434,841	0	1,434,841	1,524,628	0	1,524,628	1,569,956	0	1,569,956
8 Unassigned/unappropriated Amount	9790	(4,089,684)	0	(4,089,684)	(7,989,124)	0	(7,989,124)	(12,353,395)	0	(12,353,395)
<b>G Components of Ending Fund Balance Total</b>		<b>(\$2,541,879)</b>	<b>\$1,575,802</b>	<b>(\$966,077)</b>	<b>(\$6,351,532)</b>	<b>\$1,575,801</b>	<b>(\$4,775,730)</b>	<b>(\$10,670,475)</b>	<b>\$1,575,802</b>	<b>(\$9,094,673)</b>
<b>3% Calculated Reserve, or \$50,000 (greater of the two)</b>										
Reserve Percentage Level for this district:		<b>3.00%</b>			<b>Total Reserves</b>	<b>3% Calculated</b>	<b>Difference*</b>			
FY 2014-15 ADA Input Sheet (District):		<b>4,772.09</b>			FY 2014-15 Bud	\$1,434,841	\$1,434,841	\$0		
					FY 2015-16 Proj	\$1,524,628	\$1,524,628	\$0		
					FY 2016-17 Proj	\$1,569,956	\$1,569,956	\$0		
FY 2015-16 Unappropriated Amount is:		<b>Negative</b>								
FY 2016-17 Unappropriated Amount is:		<b>Negative</b>								
*NOTE: Negative number means reserve % not met compares amount in 9770 only.										
*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive										

# Multi-Year Projections Summary Report

## 2014-2015

LCFF Calculator - Actual 13-14 P2 ADA

Federal revenue assumes reduction of 5%

Federal, State and Local revenue assume no carryover

Salaries per BPS software - Actual expense for 14-15

Includes new STRS rate

Restore management furlough days

IMRAs - 50% back to GF pending SPSA \$210,735

Reduce Superintendent contract buyout \$195,674

Additional \$100,000 for utilities cost increase

Increased services for supplemental and concentration students per LCFF calculator

Reduce one-time Common Core expenditures \$1052040

MITI implementation cost of \$234,260

Reduce \$500,000 legal fees

\$	181,500	Certificated - 1% of permanent salaries
\$	59,729	Classified - 1% of permanent salaries
\$	26,657	Management/Confidential - 1% of permanent salaries
\$	267,886	

\$ (12,353,395) Total reductions needed over 3 years

-15.37% Reductions as a percent of total salaries over 3 years

\$ 150,980,872 Total expenditures over 3 years

-8.18% Reductions as a percent of total expenditures over 3 years

## 2015-2016

LCFF Calculator - Assuming ADA reduction

Federal revenue assumes reduction of 5%

Federal, State and Local revenue assume no carryover

Step & Column increase: \$257,374 Certificated, \$75,136 Classified, \$28,808 Management/Confidential

Certificated & classified salaries include costs of \$392,594 for Beyer Elementary

Additional 3 teachers for Beyer classes at 24:1 \$193,149

Increase STRS to projected rate

Increase PERS to projected rate of 13.3%

MITI implementation cost of \$100,397 (final payment)

Additional \$100,000 for utilities cost increase

Increased services for supplemental and concentration students per LCFF calculator

RRM back to 3% contribution

Reduce additional \$500,000 legal fees

## 2016-2017

LCFF Calculator - Assuming ADA reduction

Federal revenue assumes reduction of 5%

Federal, State and Local revenue assume no carryover

Step & Column increase: \$257,374 Certificated, \$75,136 Classified, \$28,808 Management/Confidential

Increase STRS to projected rate

Additional \$100,000 for utilities cost increase

Increased services for supplemental and concentration students per LCFF calculator

Reduce \$50,000 for new school opening expenses

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	36,428,618.00	8.75%	39,616,204.00	2.90%	40,766,922.00
2. Federal Revenues	8100-8299	50,000.00	0.00%	50,000.00	0.00%	50,000.00
3. Other State Revenues	8300-8599	621,982.00	1.61%	632,025.00	-1.90%	620,026.00
4. Other Local Revenues	8600-8799	156,986.00	0.00%	156,986.00	0.00%	156,986.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,651,565.00)	13.51%	(5,280,029.00)	1.13%	(5,339,915.00)
6. Total (Sum lines A1 thru A5c)		32,606,021.00	7.88%	35,175,186.00	3.07%	36,254,019.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				16,329,132.00		16,914,013.00
b. Step & Column Adjustment				257,374.00		257,374.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				327,507.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,329,132.00	3.58%	16,914,013.00	1.52%	17,171,387.00
2. Classified Salaries						
a. Base Salaries				4,526,621.00		4,763,373.00
b. Step & Column Adjustment				103,944.00		103,944.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				132,808.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,526,621.00	5.23%	4,763,373.00	2.18%	4,867,317.00
3. Employee Benefits	3000-3999	5,984,704.00	7.70%	6,445,370.00	4.39%	6,728,039.00
4. Books and Supplies	4000-4999	5,482,740.00	40.54%	7,705,527.00	12.26%	8,650,061.00
5. Services and Other Operating Expenditures	5000-5999	4,091,829.00	-13.05%	3,557,966.00	-0.01%	3,557,569.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,899.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(401,410.00)	0.00%	(401,410.00)	0.00%	(401,410.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,481,515.00	6.86%	38,984,839.00	4.07%	40,572,963.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(3,875,494.00)		(3,809,653.00)		(4,318,944.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,333,614.93		(2,541,879.07)		(6,351,532.07)
2. Ending Fund Balance (Sum lines C and D1)		(2,541,879.07)		(6,351,532.07)		(10,670,476.07)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		112,964.00		112,964.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		1,524,628.00		1,569,956.00
2. Unassigned/Unappropriated	9790	(2,541,879.07)		(7,989,124.07)		(12,353,396.07)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(2,541,879.07)		(6,351,532.07)		(10,670,476.07)

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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		1,524,628.00		1,569,956.00
c. Unassigned/Unappropriated	9790	(2,541,879.07)		(7,989,124.07)		(12,353,396.07)
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		(2,541,879.07)		(6,464,496.07)		(10,783,440.07)
<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.						
See attached MYP model for assumptions						



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	166,669.00	0.00%	166,669.00	0.00%	166,669.00
2. Federal Revenues	8100-8299	2,825,659.00	-5.00%	2,684,376.00	-5.00%	2,550,157.00
3. Other State Revenues	8300-8599	420,819.00	0.57%	423,211.00	-0.68%	420,354.00
4. Other Local Revenues	8600-8799	3,281,821.00	0.00%	3,281,821.00	0.00%	3,281,821.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,651,565.00	13.51%	5,280,029.00	1.13%	5,339,915.00
6. Total (Sum lines A1 thru A5c)		11,346,533.00	4.31%	11,836,106.00	-0.65%	11,758,916.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				3,496,206.00		3,496,206.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,496,206.00	0.00%	3,496,206.00	0.00%	3,496,206.00
2. Classified Salaries				2,299,672.00		2,299,672.00
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,299,672.00	0.00%	2,299,672.00	0.00%	2,299,672.00
3. Employee Benefits	3000-3999	1,809,280.00	0.00%	1,809,280.00	0.00%	1,809,280.00
4. Books and Supplies	4000-4999	1,111,547.00	44.05%	1,601,152.00	-4.82%	1,523,962.00
5. Services and Other Operating Expenditures	5000-5999	2,435,472.00	0.00%	2,435,440.00	0.00%	2,435,440.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	194,356.00	0.00%	194,356.00	0.00%	194,356.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,346,533.00	4.31%	11,836,106.00	-0.65%	11,758,916.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,575,801.74		1,575,801.74		1,575,801.74
2. Ending Fund Balance (Sum lines C and D1)		1,575,801.74		1,575,801.74		1,575,801.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,575,801.74		1,575,801.74		1,575,801.74
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,575,801.74		1,575,801.74		1,575,801.74

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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.						
See attached MYP model for assumptions						

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	36,595,287.00	8.71%	39,782,873.00	2.89%	40,933,591.00
2. Federal Revenues	8100-8299	2,875,659.00	-4.91%	2,734,376.00	-4.91%	2,600,157.00
3. Other State Revenues	8300-8599	1,042,801.00	1.19%	1,055,236.00	-1.41%	1,040,380.00
4. Other Local Revenues	8600-8799	3,438,807.00	0.00%	3,438,807.00	0.00%	3,438,807.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		43,952,554.00	6.96%	47,011,292.00	2.13%	48,012,935.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,825,338.00		20,410,219.00
b. Step & Column Adjustment				257,374.00		257,374.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				327,507.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,825,338.00	2.95%	20,410,219.00	1.26%	20,667,593.00
2. Classified Salaries						
a. Base Salaries				6,826,293.00		7,063,045.00
b. Step & Column Adjustment				103,944.00		103,944.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				132,808.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,826,293.00	3.47%	7,063,045.00	1.47%	7,166,989.00
3. Employee Benefits	3000-3999	7,793,984.00	5.91%	8,254,650.00	3.42%	8,537,319.00
4. Books and Supplies	4000-4999	6,594,287.00	41.13%	9,306,679.00	9.32%	10,174,023.00
5. Services and Other Operating Expenditures	5000-5999	6,527,301.00	-8.18%	5,993,406.00	-0.01%	5,993,009.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,899.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(207,054.00)	0.00%	(207,054.00)	0.00%	(207,054.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,828,048.00	6.26%	50,820,945.00	2.97%	52,331,879.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(3,875,494.00)		(3,809,653.00)		(4,318,944.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,909,416.67		(966,077.33)		(4,775,730.33)
2. Ending Fund Balance (Sum lines C and D1)		(966,077.33)		(4,775,730.33)		(9,094,674.33)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		112,964.00		112,964.00
b. Restricted	9740	1,575,801.74		1,575,801.74		1,575,801.74
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		1,524,628.00		1,569,956.00
2. Unassigned/Unappropriated	9790	(2,541,879.07)		(7,989,124.07)		(12,353,396.07)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(966,077.33)		(4,775,730.33)		(9,094,674.33)

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		1,524,628.00		1,569,956.00
c. Unassigned/Unappropriated	9790	(2,541,879.07)		(7,989,124.07)		(12,353,396.07)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		(2,541,879.07)		(6,464,496.07)		(10,783,440.07)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-5.31%		-12.72%		-20.61%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		4,766.56		4,671.33		4,576.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,828,048.00		50,820,945.00		52,331,879.00
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)		47,828,048.00		50,820,945.00		52,331,879.00
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)		1,434,841.44		1,524,628.35		1,569,956.37
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)		1,434,841.44		1,524,628.35		1,569,956.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

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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 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)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2011-12)	4,953.91	5,005.59	N/A	Met
Second Prior Year (2012-13)	5,004.95	5,004.29	0.0%	Met
First Prior Year (2013-14)*	4,917.21	4,920.59	N/A	Met
Budget Year (2014-15)	4,867.31			

### 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)		5,200	5,252	N/A	Met
Second Prior Year (2012-13)		5,270	5,235	0.7%	Met
First Prior Year (2013-14)		5,235	5,103	2.5%	Not Met
Budget Year (2014-15)		5,003			

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

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

At 2013-2014 budget adoption, the district estimated the same enrollment as the prior year. At CBEDS, actual enrollment decreased from original estimates.

- 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)

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### 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)	5,001	5,252	95.2%
Second Prior Year (2012-13)	4,911	5,235	93.8%
First Prior Year (2013-14)	4,862	5,103	95.3%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

#### 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)	4,767	5,003	95.3%	Met
1st Subsequent Year (2015-16)	4,671	4,903	95.3%	Met
2nd Subsequent Year (2016-17)	4,576	4,803	95.3%	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?

No

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)		48,285,890.00	48,382,808.00	48,428,231.00

	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)	4,920.59	4,867.31	4,772.09	4,676.86
b. Prior Year ADA (Funded)		4,920.59	4,867.31	4,772.09
c. Difference (Step 1a minus Step 1b)		(53.28)	(95.22)	(95.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.08%	-1.96%	-2.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		32,150,073.00	36,466,426.00	39,659,538.00
b1. COLA percentage (if district is at target)	Not Applicable	0.00%	0.00%	0.00%
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)		4,610,149.00	3,808,364.00	1,844,702.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		4,610,149.00	3,808,364.00	1,844,702.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		14.34%	10.44%	4.65%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		13.26%	8.48%	2.65%
LCFF Revenue Standard (Step 3, plus/minus 1%):		12.26% to 14.26%	7.48% to 9.48%	1.65% to 3.65%

#### 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)	14,763,543.00	13,415,022.00	13,415,022.00	13,415,022.00
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)	32,118,915.00	36,428,618.00	40,096,009.00	41,364,306.00
District's Projected Change in LCFF Revenue:		13.42%	10.07%	3.16%
LCFF Revenue Standard:		12.26% to 14.26%	7.48% to 9.48%	1.65% to 3.65%
Status:		Met	Not Met	Met

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

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

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

Explanation:  
(required if NOT met)

LCFF revenue based on FCMAT calculator.



## 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)	24,237,946.64	27,515,159.42	88.1%
Second Prior Year (2012-13)	21,913,781.92	26,034,953.64	84.2%
First Prior Year (2013-14)	24,644,660.00	30,153,919.00	81.7%
	Historical Average Ratio:		84.7%

  

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

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

DATA ENTRY: If Form 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)	26,840,457.00	36,481,515.00	73.6%	Not Met
1st Subsequent Year (2015-16)	28,122,756.00	38,984,839.00	72.1%	Not Met
2nd Subsequent Year (2016-17)	28,766,743.00	40,572,963.00	70.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

Proportionality expenses are coded to object 4000 as placeholder until LCAP is approved.

## 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):	13.26%	8.48%	2.65%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	3.26% to 23.26%	-1.52% to 18.48%	-7.35% to 12.65%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	8.26% to 18.26%	3.48% to 13.48%	-2.35% to 7.65%

### 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)	3,394,762.00		
Budget Year (2014-15)	2,875,659.00	-15.29%	Yes
1st Subsequent Year (2015-16)	2,734,376.00	-4.91%	Yes
2nd Subsequent Year (2016-17)	2,600,157.00	-4.91%	Yes

Explanation:  
(required if Yes)

Federal revenue assumes no carryover from 13-14 to 14-15. Each year after that, a reduction of 5% is assumed due to sequestration cuts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2013-14)	2,296,659.00		
Budget Year (2014-15)	1,042,801.00	-54.59%	Yes
1st Subsequent Year (2015-16)	1,055,236.00	1.19%	Yes
2nd Subsequent Year (2016-17)	1,040,380.00	-1.41%	No

Explanation:  
(required if Yes)

State revenue assumes no carryover. 13-14 includes one-time revenue for common core.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2013-14)	3,344,550.00		
Budget Year (2014-15)	3,438,807.00	2.82%	Yes
1st Subsequent Year (2015-16)	3,438,807.00	0.00%	Yes
2nd Subsequent Year (2016-17)	3,438,807.00	0.00%	No

Explanation:  
(required if Yes)

Local revenue assumes no carryover.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2013-14)	1,785,190.00		
Budget Year (2014-15)	6,594,287.00	269.39%	Yes
1st Subsequent Year (2015-16)	9,306,679.00	41.13%	Yes
2nd Subsequent Year (2016-17)	10,174,023.00	9.32%	Yes

Explanation:  
(required if Yes)

Proportionality expenses for supplemental and concentration grants are budgeted in the 4000 objects, pending approval of the LCAP.

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

First Prior Year (2013-14)	7,469,000.00		
Budget Year (2014-15)	6,527,301.00	-12.61%	Yes
1st Subsequent Year (2015-16)	5,993,406.00	-8.18%	Yes
2nd Subsequent Year (2016-17)	5,993,009.00	-0.01%	No

**Explanation:**  
(required if Yes)

Expenditures assume no carryover.

**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
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2013-14)	9,035,971.00		
Budget Year (2014-15)	7,357,267.00	-18.58%	Not Met
1st Subsequent Year (2015-16)	7,228,419.00	-1.75%	Not Met
2nd Subsequent Year (2016-17)	7,079,344.00	-2.06%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2013-14)	9,254,190.00		
Budget Year (2014-15)	13,121,588.00	41.79%	Not Met
1st Subsequent Year (2015-16)	15,300,085.00	16.60%	Met
2nd Subsequent Year (2016-17)	16,167,032.00	5.67%	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)

Federal revenue assumes no carryover from 13-14 to 14-15. Each year after that, a reduction of 5% is assumed due to sequestration cuts.

**Explanation:**

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

State revenue assumes no carryover. 13-14 includes one-time revenue for common core.

**Explanation:**

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

Local revenue assumes no carryover.

- 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)

Proportionality expenses for supplemental and concentration grants are budgeted in the 4000 objects, pending approval of the LCAP.

**Explanation:**

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

Expenditures assume no carryover.

## 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)	47,828,048.00			
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	47,828,048.00	478,280.48	889,285.00	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:

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

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

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## 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)	1,237,899.74	1,187,474.84	1,220,650.93
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,322,049.30	1,478,631.66	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	3,559,949.04	2,666,106.50	1,220,650.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	41,263,324.62	39,582,494.54	43,037,472.00
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)	41,263,324.62	39,582,494.54	43,037,472.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	8.6%	6.7%	2.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.9%	2.2%	0.9%

<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)	66,454.36	27,515,159.42	N/A	Met
Second Prior Year (2012-13)	(914,921.40)	26,034,953.64	3.5%	Not Met
First Prior Year (2013-14)	(1,430,834.00)	30,153,919.00	4.7%	Not Met
Budget Year (2014-15) (Information only)	(3,875,494.00)	36,481,515.00		

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

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

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

Explanation:  
(required if NOT met)

Negotiations for salary cuts have not been settled.

## 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)	4,667,127.04	3,612,915.97	22.6%	Not Met
Second Prior Year (2012-13)	2,595,605.97	3,679,370.33	N/A	Met
First Prior Year (2013-14)	1,649,161.33	2,764,448.93	N/A	Met
Budget Year (2014-15) (Information only)	1,333,614.93			

<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)

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## 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):	4,767	4,671	4,576
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):

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

	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	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)	47,828,048.00	50,820,945.00	52,331,879.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,828,048.00	50,820,945.00	52,331,879.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,434,841.44	1,524,628.35	1,569,956.37
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)	1,434,841.44	1,524,628.35	1,569,956.37

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	1,524,628.00	1,569,956.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(2,541,879.07)	(7,989,124.07)	(12,353,396.07)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	(2,541,879.07)	(6,464,496.07)	(10,783,440.07)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-5.31%	-12.72%	-20.61%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,434,841.44</b>	<b>1,524,628.35</b>	<b>1,569,956.37</b>
Status:	Not Met	Not Met	Not Met

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

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

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

Explanation:  
(required if NOT met)

Negotiations for salary cuts have not been settled.



## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. 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?

No

- 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)?

No

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

## 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)	(4,340,642.00)			
Budget Year (2014-15)	(4,651,565.00)	310,923.00	7.2%	Met
1st Subsequent Year (2015-16)	(5,280,029.00)	628,464.00	13.5%	Not Met
2nd Subsequent Year (2016-17)	(5,339,915.00)	59,886.00	1.1%	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)	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

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Contribution to routine restricted maintenance back to 3%

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

## 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)

Yes

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				
Certificates of Participation	27	CFD 1, 2, & 3 (Fund 49)	CFD 1, 2, & 3 (Fund 49)	39,887,410
General Obligation Bonds	36	Tax Levy	Tax Levy	143,526,483
Supp Early Retirement Program	1	General Fund	General Fund	467,899
State School Building Loans				
Compensated Absences				

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

QZAB	8	CFD	CFD	2,029,040
<b>TOTAL:</b>				<b>185,910,832</b>

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Budget Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,476,978	2,528,038	2,585,546	2,638,831
General Obligation Bonds	4,898,881	5,161,506	5,413,881	5,677,581
Supp Early Retirement Program	467,899	467,899	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	253,630	253,630	253,630	253,630
<b>Total Annual Payments:</b>	<b>8,097,388</b>	<b>8,411,073</b>	<b>8,253,057</b>	<b>8,570,042</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Increased annual payments are funded from GO bonds

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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)

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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:

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

5,943,918.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

5,943,918.00

- 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

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
749,046.00	749,046.00	749,046.00
500,000.00	500,000.00	500,000.00
500,000.00	500,000.00	500,000.00
52	52	52

# **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)

No
----

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:

--

3. Self-Insurance Liabilities

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


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)

## 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	218.9	227.0	227.0	227.0

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

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

No

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

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

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

Furloughs and/or salary rollbacks.

#### 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

181,500

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,608,849	1,608,485	1,608,485
68.6%	68.6%	68.6%
0.0%	0.0%	0.0%

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

Are any new costs from prior year settlements included in the budget?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

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

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

Budget Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
257,374	257,374	257,374
1.4%	1.4%	1.4%

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

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

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

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

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


Beginning Cash Balance														
Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June	July	August
\$ 3,340,894	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000	\$ 1,511,818	\$ 2,000,000
Total Cash Inflows - CY Revenues														
1	8000-0000	LCFF Sources												
2	8011	LCFF	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818	\$ 1,511,818
3	8021-0047	Property Taxes	217,253	123,711	148,821	427,012	3,449,038	2,269,640	374,868	393,328	1,610,040	347,778	18,882,288	12,682,288
4	8047	State											4,687,843	4,687,843
5	8047	Rock Remedial Salaries & CHD											2,087,348	2,087,348
6	8047	General Education											183,813	183,813
7	8000-0000	Subtotal LCFF Sources	\$ 1,729,071	\$ 1,635,529	\$ 1,660,639	\$ 1,938,830	\$ 3,788,856	\$ 2,271,458	\$ 1,906,186	\$ 1,904,836	\$ 3,121,858	\$ 1,859,596	\$ 16,574,239	\$ 12,873,249
8	8100-0000	Subtotal LCFF Sources	\$ 1,729,071	\$ 1,635,529	\$ 1,660,639	\$ 1,938,830	\$ 3,788,856	\$ 2,271,458	\$ 1,906,186	\$ 1,904,836	\$ 3,121,858	\$ 1,859,596	\$ 16,574,239	\$ 12,873,249
9	8100-0000	Federal Revenues												
10	8110	Special Education												
11	8200	2010-2015 Title I - Fed Cash Mgmt System												
12	8200	2010-2015 Title I - Fed Cash Mgmt System												
13	8200	2010-2015 Title I - Fed Cash Mgmt System												
14	8200	2010-2015 Title I - Fed Cash Mgmt System												
15	8200	2010-2015 Title I - Fed Cash Mgmt System												
16	8200	2010-2015 Title I - Fed Cash Mgmt System												
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99	8200	2010-2015 Title I - Fed Cash Mgmt System												
100	8200	2010-2015 Title I - Fed Cash Mgmt System												





	Beginning	July	August	September	October	November	December	January	February	March	April	May	June	Totals up to June 30th	Adopted Budget	July 31	August 31	Other Budgets	Fiscal Year
<b>88 9111-9499 Assets (Excluding 9110 Cash)</b>																			
89 9111-9499 Other Cash Expenses																			
90 9200-9209 Reserves (Cash deferred below)																			
91 9200-9209 Deferrals - Principal Appointment																			
92 9200-9209 Reserves - Library																			
93 9200-9209 Temporary Loans / Due From																			
94 9200-9209 Other Assets																			
<b>89 9111-9499 Change in Assets (Excl. 9110 Cash)</b>																			
90 9200-9209 Current Liabilities																			
91 9200-9209 Payables																			
92 9200-9209 Deferred Revenues																			
<b>89 9111-9499 Change in Current Liabilities</b>																			
<b>75 Multiple Other Activity</b>																			
76 9110-9119 Asset Acquisition																			
77 9110-9119 Asset Disposal																			
78 9110-9119 Expense Reversals																			
79 9110-9119 Revenue Reversals																			
80 9110-9119 Payroll Expenses																			
81 9110-9119 Payroll Reversals																			
82 9110-9119 Treasury Reversals																			
<b>83 Multiple Total Other Activity</b>																			
<b>84 9110-9119 Total Other Activity</b>																			
<b>85 9110-9119 Total Other Activity</b>																			
<b>86 9110-9119 Total Other Activity</b>																			
<b>87 9110-9119 Total Other Activity</b>																			
<b>88 9110-9119 Total Other Activity</b>																			
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<b>94 9110-9119 Total Other Activity</b>																			
<b>95 9110-9119 Total Other Activity</b>																			
<b>96 9110-9119 Total Other Activity</b>																			
<b>97 9110-9119 Total Other Activity</b>																			
<b>98 9110-9119 Total Other Activity</b>																			
<b>99 9110-9119 Total Other Activity</b>																			
<b>100 9110-9119 Total Other Activity</b>																			

CODE SOURCE DOCUMENT  
12180 2012/13 Adopted Budget  
1213CERT 2012/13 CDE Certified Amount  
1011CERT 2010/11 DCS Certified Amount  
AB MYP MYP from Adopted Budget SACS File  
E ESTIMATE

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## 2015-16 General Fund Cashflows

Actuals to end of the month of  
March 2014

Type: 1

Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June	Total up to June 30th	Adopted Budget	July 31	August 31	Other Months 2014-15	Fiscal Year Totals
1 8000-8099 Total Cash Inflows - CY Revenues																		
2 8000-8099 LGFF Sources																		
3 8011 LGFF	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462	1,056,462				1,056,462
4 8012 LGFF	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430	20,430				20,430
5 8013 LGFF	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837	1,122,837				1,122,837
6 8000-8099 Subtotal LGFF Sources	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729	2,199,729				2,199,729
7 8100-8199 Federal Revenues																		
8 8100-8199 Subtotal Federal Revenues																		
9 8100-8199 Other State Revenues																		
10 8100-8199 Subtotal Other State Revenues																		
11 8100-8199 Other Local Revenues																		
12 8100-8199 Subtotal Other Local Revenues																		
13 8100-8199 Other State Revenues																		
14 8100-8199 Subtotal Other State Revenues																		
15 8100-8199 Other Local Revenues																		
16 8100-8199 Subtotal Other Local Revenues																		
17 8100-8199 Other State Revenues																		
18 8100-8199 Subtotal Other State Revenues																		
19 8100-8199 Other Local Revenues																		
20 8100-8199 Subtotal Other Local Revenues																		
21 8100-8199 Other State Revenues																		
22 8100-8199 Subtotal Other State Revenues																		
23 8100-8199 Other Local Revenues																		
24 8100-8199 Subtotal Other Local Revenues																		
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26 8100-8199 Subtotal Other State Revenues																		
27 8100-8199 Other Local Revenues																		
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31 8100-8199 Other Local Revenues																		
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36 8100-8199 Subtotal Other Local Revenues																		
37 8100-8199 Other State Revenues																		
38 8100-8199 Subtotal Other State Revenues																		
39 8100-8199 Other Local Revenues																		
40 8100-8199 Subtotal Other Local Revenues																		
41 1000-7999 Cash Outflows - CY Expenditures																		
42 1000-7999 Salaries & Benefits																		
43 1000-7999 Classified	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042	1,961,042				1,961,042
44 1000-7999 Unclassified	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005	507,005				507,005
45 1000-7999 Subtotal Salaries & Benefits	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047	2,468,047				2,468,047
46 4000-7999 Other Expenditures																		
47 4000-7999 Supplies	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097	190,097				190,097
48 4000-7999 Utilities	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096	3,096				3,096
49 4000-7999 Other Services (Excl. Utilities)	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599	46,599				46,599
50 4000-7999 Subtotal Other Expenditures	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792	240,792				240,792
51 4000-7999 Cash Outflows - CY Expenditures																		
52 4000-7999 Subtotal Cash Outflows - CY Expenditures																		
53 4000-7999 Cash Outflows - CY Expenditures																		
54 4000-7999 Subtotal Cash Outflows - CY Expenditures																		
55 4000-7999 Cash Outflows - CY Expenditures																		
56 4000-7999 Subtotal Cash Outflows - CY Expenditures																		
57 4000-7999 Cash Outflows - CY Expenditures																		
58 4000-7999 Subtotal Cash Outflows - CY Expenditures																		



LOCAL CONTROL FUNDING FORMULA									
San Ysidro Elementary - Adopted Budget 14-15									
v15.2 (released May 12, 2014)									
CALCULATE LGF TARGET									
Unduplicated at % of Enrollment	ADA	Base	Gr Span	Supp	Concen	COA	86.45%	2013-14	2016-17
Grades K-3	2,139.99	6,952	723	1,327	1,207	22,653.878	1,387	1,270	23,348.671
Grades 4-6	1,532.09	7,056	1,110	1,110	1,110	15,314.297	1,110	1,110	15,092.095
Grades 7-8	7,266	1,068.51	1,256	1,256	1,148	10,317.149	1,148	1,203	10,881.041
Grades 9-12	8,419	219	1,494	1,359				1,430	
Subtotal NIS									
NIS Allowance									
TOTAL BASE	4,920.59	34,713.191	1,605.053	6,279.126	5,712.455	48,308.824			
Targeted Instructional Improvement									
Transportation									
LOCAL CONTROL FUNDING FORMULA (LGF) TARGET									
CALCULATE ECONOMIC RECOVERY TARGET									
Revenue Limit per ADA inflated to 2007/21						6,614.82	7,567.11		
Charter General Purpose BG/ADA inflated to 2007/21						1,093.00	1,093.00		
Categorical Base per ADA						7,707.82	8,660.11		
Total Economic Recovery Target per ADA						12,750.00	12,750.00		
Statewide 90 <sup>th</sup> percentile rate						9,839.52	11,256.06		
2020-21 LGF Target rate per ADA									
ECONOMIC RECOVERY TARGET per ADA									
ECONOMIC RECOVERY TARGET * 2012-13 ADA									
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LGF FLOOR									
Current year Funded ADA times Base per ADA						24,724.489			
Current year Funded ADA times Other RL per ADA						236.680			
Necessary Small School Allowance at 12-13 rates									
2012-13 Categorical						5,016.885			
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA									
New Charter District PY rate * CY ADA						4,920.59			
Beginning in 2014-15, prior year LGF aid funding per ADA * cy ADA									
LOCAL CONTROL FUNDING FORMULA (LGF) FLOOR									
CALCULATE LGF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET						48,415.248			
LOCAL CONTROL FUNDING FORMULA FLOOR						29,978.054			
Difference in CAP (LGF Target less LGF Floor / Formula)						18,437.194			
Multiply difference by funding rate						11.78%			
ECONOMIC RECOVERY PAYMENT						2,172.019			
LGF Entitlement before Minimum State Aid provision						32,150.073			
CALCULATE MINIMUM STATE AID									
LGF Funding before Minimum State Aid						32,150.073			
Less Property Taxes including RDA						(14,763.543)			
LGF State Aid (Before Min. State Aid)						17,386.530			
2012-13 RU/Charter Gen BG adjusted for ADA						N/A			
2012-13 NIS Allowance						24,981.169			
Less Current Year Property Taxes/In Lieu						(14,763.543)			
Subtotal State Aid for Historical RU/Charter General BG						10,217.626			
Categorical funding from 2012-13						5,016.885			
Charter Categorical Block Grant adjusted for ADA									
Minimum State Aid Prior to Offset						15,214.511			
CHARTER SCHOOL MINIMUM STATE AID OFFSET (known 2014-15)									
Local Control Funding Formula Floor plus Funded Gap									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID						17,386.530			
Addition to LGF Due to Minimum State Aid provision									
LGF Phase-In Entitlement before COE transfer, Choice & Charter Supplemental						31,150.073			
CHANGE OVER PRIOR YEAR						5.75%	1,747,429		
LGF Entitlement per ADA						6.54%			
PER ADA CHANGE OVER PRIOR YEAR						7.55%	409		
LGF SOURCES INCLUDING EXCESS TAXES									
State Aid						2012-13			
Property Taxes net of In-Lieu						15,977.300	8.82%	1,409,300	
Charter In-Lieu Taxes						14,425.514	2.34%	338,129	
LGF per COE, Choice, Supp						30,402.844	5.75%	1,747,429	
						32,150.073			

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San Ysidro Elementary - Adopted Budget 14-15

6/5/14

PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	18.19%	18.19%	18.19%	18.19%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	25,385,759	24,961,169	24,690,891	24,207,859	23,724,775
CY Adjusted NSS Allowance	-	-	-	-	-
Total	25,385,759	24,961,169	24,690,891	24,207,859	23,724,775
Less Property Taxes/In-Lieu	14,425,414	14,763,543	13,415,022	13,415,022	13,415,022
Gross State Aid for Purposes of EPA	10,960,345	10,197,626	11,275,869	10,792,837	10,309,753
<b>EPA Entitlement</b>					
Proportionate Share*	5,429,760	4,540,512	4,491,347	4,403,482	4,315,608
Min EPA \$200/ADA	1,000,858	984,118	973,462	954,418	935,372
EPA Allocation	5,429,760	4,540,512	4,491,347	4,403,482	4,315,608
<b>Application of EPA</b>					
Phase-In Entitlement	25,385,759	32,150,073	36,466,426	39,659,538	40,812,923
Less Property Taxes/In-Lieu	14,425,414	14,763,543	13,415,022	13,415,022	13,415,022
Gross State Aid	10,960,345	17,386,530	23,051,404	26,244,516	27,397,901
Less EPA Allocation	5,429,760	4,540,512	4,491,347	4,403,482	4,315,608
Net State Aid	5,530,585	12,846,018	18,560,057	21,841,034	23,082,293
<b>Minimum State Aid</b>					
Adjusted Total Revenue Limit	25,385,759	24,961,169	24,690,890	24,207,858	23,724,775
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	14,425,414	14,763,543	13,415,022	13,415,022	13,415,022
Less EPA Allocation	5,429,760	4,540,512	4,491,347	4,403,482	4,315,608
Revenue Limit Minimum State Aid	5,530,585	5,657,114	6,784,521	6,389,354	5,994,145
Categorical Minimum State Aid	5,016,885	5,016,885	5,016,885	5,016,885	5,016,885
Minimum State Aid Guarantee	10,547,470	10,673,999	11,801,406	11,406,239	11,011,030
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	10,547,470	12,846,018	18,560,057	21,841,034	23,082,293
EPA in Excess to LCFF Funding	-	0	0	-	-

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

SDCOE transfer for students attending County-Operated Special Education Programs

	2013-2014	2014-2015	2015-2016	2016-2017
Projected ADA	5.53	5.53	5.53	5.53
Revenue with SDCOE ADA	\$ 32,150,073	\$ 36,466,426	\$ 39,659,538	\$ 40,812,923
Revenue without SDCOE ADA	\$ 32,118,915	\$ 36,428,618	\$ 39,616,204	\$ 40,766,922
Transfer to SDCOE	\$ 31,158	\$ 37,808	\$ 43,334	\$ 46,001

San Ysidro Elementary - Adopted Budget 14-15					6/5/14
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
	2013-14	2014-15	2015-16**	2016-17**	
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		11,957,103	11,984,125	11,992,881	
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,827,573	4,669,919	6,892,706	
Prior Year EIA expenditures	1,827,573				
2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	TRUE				
3. Difference [1] less [2]		10,129,530	7,314,206	5,100,175	
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		2,842,346	2,222,787	994,534	
GAP funding rate		28.06%	30.39%	19.50%	
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part C		4,669,919	6,892,706	7,887,240	
6. Base Funding LCFF Phase-In Entitlement less [5], <i>excludes Targeted Instructional Improvement &amp; Transportation</i>		31,690,083	32,660,408	32,819,259	
LCFF Phase-In Entitlement		36,466,426	39,659,538	40,812,923	
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part D		14.74%	21.10%	24.03%	
<p>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration Grant Funding, step 5.</p> <p>**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.</p>					
SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP					
	2014-15	2015-16	2016-17		
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,669,919	\$ 6,892,706	\$ 7,887,240		
Current year Minimum Proportionality Percentage (MPP)	14.74%	21.10%	24.03%		

**2014-15 Projected Property Taxes**  
As of May 29, 2014

ELEMENTARY DISTRICTS	Homeowners' Exemptions 8021	Secured Taxes 8041	Unsecured Taxes 8042	Supplemental Taxes 8044	ERAF Taxes 8045	Subtotal	Community Redevelopment Funds 8047	Redevelopment Property Tax Trust Fund 8047	Grand Total
Alpine Union	37,112	4,004,479	133,654	98,288	(476,128)	3,797,405	0	0	3,797,405
Cajon Valley Union	243,077	26,260,611	882,126	866,631	(3,118,476)	25,133,969	2,472	1,307,466	26,443,907
Cardiff	54,663	5,869,042	202,762	0	0	6,126,467	0	0	6,126,467
Chula Vista Elementary	675,805	72,706,886	2,448,110	1,409,335	(8,670,025)	68,570,111	131,157	1,577,477	70,278,745
Dehesa	5,238	565,946	22,612	114,333	(67,204)	640,925	0	0	640,925
Del Mar Union	325,945	34,908,523	1,175,543	0	0	36,410,011	0	0	36,410,011
Encinitas Union	337,584	36,264,082	1,196,355	0	0	37,798,021	0	0	37,798,021
Escondido Union	313,292	33,880,873	1,129,998	941,003	(4,019,352)	32,245,814	1,422	1,426,780	33,674,016
Fallbrook Union Elementary	67,301	13,786,137	268,286	281,141	(863,452)	13,539,413	0	0	13,539,413
Jamul-Dulzura Union	23,616	2,564,846	87,764	57,974	(302,982)	2,431,218	0	0	2,431,218
Julian Union	14,811	1,616,611	55,428	150,611	(190,008)	1,647,453	0	0	1,647,453
La Mesa-Spring Valley	222,205	24,006,362	796,183	601,738	(2,850,688)	22,775,800	40	328,349	23,104,189
Lakeside Union	68,277	7,406,536	246,055	265,096	(875,946)	7,110,018	0	117,754	7,227,772
Lemon Grove	41,674	4,513,313	150,603	187,141	(534,647)	4,358,084	5,174	64,799	4,428,057
National	43,478	4,742,494	159,448	291,585	(557,801)	4,679,204	56,810	35,078	4,771,092
Rancho Santa Fe	70,341	7,547,754	259,153	0	0	7,877,248	0	0	7,877,248
San Pasqual Union	10,852	1,166,543	40,266	26,994	(139,232)	1,105,423	0	0	1,105,423
San Ysidro	126,292	13,565,996	490,851	252,633	(1,620,349)	12,815,423	164,879	434,720	13,415,022
Santee	98,565	10,658,285	386,073	316,510	(1,264,386)	10,195,037	149,847	824,396	11,169,280
Solana Beach	276,572	29,679,492	990,591	0	0	30,946,655	105,043	0	31,051,698
South Bay Union	74,214	8,049,483	275,446	370,397	(952,131)	7,817,409	205,855	1,167,455	9,190,719
Spencer Valley	1,619	174,073	6,128	153,235	(20,777)	314,278	0	0	314,278
Vallecitos	6,054	664,702	22,371	18,871	(77,675)	634,323	0	0	634,323
<b>Elementary Totals</b>	<b>3,138,577</b>	<b>344,603,069</b>	<b>11,425,806</b>	<b>6,403,516</b>	<b>(26,501,259)</b>	<b>338,969,709</b>	<b>822,699</b>	<b>7,284,274</b>	<b>347,076,682</b>

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